



MEMORANDUM

TO: Mayor Merkes, Committee Chairman Klein and the members of the City of Menasha Administration Committee

FROM: Comptroller/Treasurer Stoffel *TS*

DATE: 03/014/2012

SUBJECT: Selection of City Assessor

Included in your Administration Committee packet are three responses I received from firms interested in providing Assessment and Tax Listing Services to the City of Menasha. Several years ago the City made the decision to discontinue having this service performed by in-house staff and sought out independent vendors to provide this service. Associated Appraisal Consultants, submitted the winning bid and has been performing the duties of City Assessor ever since.

However, their contract runs out at the end of April, 2012 and because the City Assessor, along with the City Clerk and City Attorney, are appointed for a specific period of years, the Committee and Council will need to take action to appoint a new City Assessor.

After reviewing the proposals submitted, having experienced a positive working relationship with the present assessment firm and their having fulfilled and at times exceeded the expectations of the agreement, I would request that the Committee take action to forward to the Common Council a recommendation of retaining Associated Appraisal consultants as the City's Assessor of record for the period of May 1, 2012 through April 30, 2018.



March 9, 2012

Thomas Stoffel
Comptroller/Treasurer
City of Menasha
140 Main St.
Menasha, WI 54952

City Council,

We at **Grota Appraisals** appreciate your interest in our assessment services and look forward to a long and prosperous relationship.

We are certain that we can perform at a high level to meet or exceed your expectations for your proposed assessment work. Our quoted costs for performing these services are more than competitive with others performing similar services.

We have enclosed a complete response to the request for proposal for assessment services.

Grota Appraisals is technology savvy and regularly uses *Market Drive PC*, assessment software, to develop uniform and equitable assessments. The City incurs no additional fees or expenses to use or maintain this software, but yet the City will derive all the benefits this program provides.

Additionally, **Grota Appraisals** will make available several Viewer Versions of the *Market Drive PC* assessment software for use by City staff. Assessment Technologies, our sister company, which developed *Market Drive PC* software will display the City's assessment information on our *AssessorData.Org* website, at no charge to the City. This website provides assessment information, such as, tax key #s, legal descriptions, basic property descriptions, last building permit date, last sale date, and the land, improvement and total assessed values, all at no charge to the user.

Grota Appraisals is fully staffed and equipped to start the City of Menasha assessment administration functions immediately.

Should any questions arise regarding this proposal, please call.

Sincerely,

Michael L. Grota
Grota Appraisals

City of Menasha Proposal 2012

Legal Business Name

Grota Appraisals, LLC
N88 W16573 Main St.
Menomonee Falls, WI 53051

Lead Professionals

Michael L. Grota - Direct responsibility for the completion of duties in a timely manner.

James Young - Co-lead Appraiser in charge of day-to-day operations of your account.

Les Ahrens - Co-lead appraiser in charge of day-to-day operations of your account.

Appraiser Experience

Michael L. Grota - Owner, Manager, Grota Appraisals, LLC - Major responsibilities are contract bidding and maintenance, new technologies, training and education, problem solving and quality control - A second generation Assessor, Mike has followed his father's career path.

James Young - Lead Assessor, oversight of division Assessors, main responsibility is Commercial valuation and Assessor for several communities - Jim has nearly 19 years experience in assessment/appraisal - Jim has held various positions including Assessor for the City of Sun Prairie.

Les Ahrens - Division Assessor, oversight of several appraisers with responsibility for several Towns and Villages - Les recently celebrated his 11th anniversary with Grota Appraisals - Les holds a two-year degree in appraisal from the Waukesha County Technical College.

Overview

Grota Appraisals is the best choice for the following reasons:

1. Grota Appraisals is knowledgeable of the City of Menasha.
2. We have a great working relationship with the Winnebago and Calumet County's, this relationship is seamless saving time, money and eliminating errors
3. Grota Appraisals is staffed with talented and driven assessment professionals trained to perform the many necessary tasks required in this difficult business.
4. Grota Appraisals knows Menasha, Mike has helped prior Assessors in the City, we work for similar sized and natured communities.
5. Grota Appraisals has a great reputation as evidenced by its list of 54 communities containing a total inventory of approximately 130,000 real estate parcels.
6. Grota Appraisals has the greatest knowledge of the use of technology in assessment practices in the State of Wisconsin. In 1996, Grota Appraisals with our sister company, Assessment Technologies of WI, created *Market Drive PC*, currently the most advanced and widely used Computer Assisted Mass Appraisal (CAMA) system in Wisconsin.
7. Grota Appraisals is a pioneer in CAMA development and its use, and we are the most knowledgeable user of *Market Drive PC*.
8. Grota Appraisal's client list speaks for itself, with over 37 years of continued service, performing multiple revaluations throughout the State of Wisconsin.
9. Grota Appraisals recommends to its communities that they consider a Revaluation Options & Schedule to maintain compliance with Wisconsin's State Statutes 70.05, which governs the required assessment levels for all communities. However, ultimately it is the community, not Grota Appraisals, which decides how and when to complete a revaluation.
10. Grota Appraisals is competitively priced, but our exemplary performance sets us apart. Some appraisal firms may charge less, but if the required results of fair and equitable assessments, delivered timely and presented to the taxpayers and municipal representatives professionally are not achieved; this could be a costly error. In a service profession, you do get what you pay for.
11. At Grota Appraisals,

"We know The Course Your Community Needs To Take"

Expertise, Experience Leading to Probable Success

Grota Appraisals is a full service municipal valuation solution company with over 37 years of experience providing a wide variety of services to many nearby municipalities.

With a talented appraisal staff and meticulous support staff we are able to offer full time service at a part time price. We have sufficient staffing and the best available technology to help provide detailed and accurate estimates of value in a professional manner.

A partnership between Grota Appraisals and Assessment Technologies was formed to create assessment software designed to address the specific statutory requirements for Wisconsin and further, to provide a platform for using the "best practices" as outlined in the state's Assessor's Manual. While, Market Drive PC is far and away the most widely used Computer Assisted Mass Appraisal (CAMA) software in the state of Wisconsin, the staff at Grota Appraisals has the most extensive knowledge of the software's full capabilities.

Grota Appraisals already provides similar services for many communities in the area. The City of Menasha fits well into our service system, both in geographical location and in community size. Both the City of Menasha and Grota Appraisals can benefit from the natural economies of scale and synergies developed.

Meeting statutory dates is important in our business as our valuations affect other departments and other taxing jurisdictions. With Board of Review finalizing assessments on a yearly basis, it is important to conclude this meeting well in time for both the equalization and budget process to proceed in a timely fashion with firm or finalized valuations. The first meeting of the Board of Review will be held during the month of June every year of this contract. The only reason for an extension of these dates would be by the request of the City.

The **Open Book** phase of the assessment cycle will be held for a long enough period to offer property owners ample opportunity to review, compare and discuss the reported assessments for their properties.

Winnebago and Calumet County's have a great working relationship with Grota Appraisals. The Register of Deeds and Real Property Listing offices can attest to this relationship and the benefits each receives. Our seamless integration importing and exporting data would benefit the City in timeliness and accuracy.

Experience with Exempt properties

Grota Appraisals has a great deal of experience working with exempt properties and those attempting to gain exemption. Our experience over the last 37 years has helped us develop the criteria upon which to base our determination of the exemption status. This experience varies from churches and cemeteries to large institutional facilities, including hospitals and clinics. Several properties are partially assessable and partially exempt, which requires careful review and an in-depth working knowledge of the State Statutes as they apply to that entity and its actual use.

Should an exemption request arise, we have the knowledge and resources to properly investigate and render a decision based on the current State Statutes.

Experience with Medical Facilities

Grota Appraisals has a great deal of experience with medical clinics, nursing homes, and convalescent centers. These properties range from small doctors offices to large regional centers, like the St. Joseph's Hospital and the newly built clinic in the Town of Polk, Washington County.

Grota Appraisals has worked with the Village of Summit in Waukesha County and the Village of Jackson in Washington County for several years on proposed projects for Aurora Hospitals/Clinics. At the request of these communities, Grota Appraisals performed several feasibility studies to evaluate the current and potential future market values of the proposed developments. The feasibility studies were used to provide the communities with projected financial costs versus benefits analysis assuming different combinations of assessable versus exempt operations.

Experience with Multi-Family Properties

Grota Appraisals has several qualified individuals specializing in the valuation of Commercial properties. Jim Young, with over 19 years experience in commercial property valuation, heads our commercial valuation team. Mr. Young spent several years as a fee Appraiser before joining the City of Madison assessment office accumulating experience and accepting the Assessors position for the City of Sun Prairie. The property types in the CBD included Class-A office towers, convention hotels, parking ramps, mixed-use retail developments and multi-family residential complexes.

Most recently, Grota Appraisals staff, developed and presented a 3-hour course entitled "Valuation of Multi-family Apartments – An Introduction to the Income Approach". The course was developed to provide attendees with 3-hours of Continuing Education (CE) credits required by the Wisconsin Department of Regulation and Licensing for Assessor Certification. The course was presented at the **2006 Municipal Assessors Institute sponsored by the League of Wisconsin Municipalities.**

In addition to the experience and expertise of our staff, our *Market Drive PC* software allows for easy data collection and analysis of construction costs, market income and expenses and recent sales, which are needed to develop all three approaches to value: (Cost, Income & Sales Comparison).

Within our current client base of 54 communities, Grota Appraisals maintains assessments for numerous retail developments and thousands of multi-family units.

Services Above and Beyond the Call of Duty

Town of Kewaskum

Grota Appraisals insured the Town of Kewaskum would meet statutory compliance under Wisconsin State Statutes 70.05(5)(d), (f) and (g).

After going more than 7 years without a full revaluation, the Town's assessment ratio declined to 75% in 2000, which is significantly below the states mandate of 10% +/- of full market value. To meet statutory compliance under Wisconsin State Statutes 70.05, the Town commissioned a full revaluation of all properties for 2001. Additionally, the Town scheduled the Board of Review be held in May, which is comparatively early in the assessment calendar year considering that the community was not in compliance and had not performed a revaluation in seven years. However, in spite of the challenges, Grota Appraisals successfully completed the revaluation timely and the assessment ratio was adjusted from its low of 75% in 2000 to 101% at the close of the Board of Review in May of 2001.

Unfortunately, in August of 2001, a full three months after the close of the Town's Board of Review, the State's Bureau of Property Tax reported their equalized values for the Town, which included a 45% increase in the commercial class. It should be noted that the Town of Kewaskum has only seven (7) properties classified as commercial.

Because of the State Bureau's reported assessment ratio for these 7 properties, the Town of Kewaskum would have been again listed as being out of compliance under s. 70.05(5)(d) and (f) for the commercial class for 2001. Given that as of 2000, the Town had been out of compliance since 1996, the Town would be candidate for a State supervised full revaluation. The State's decision to report the commercial class as non-compliant would result in the entire community being reported as non-compliant and therefore subject to a supervised full revaluation.

In spite of concerted efforts, the Town was unable to persuade the State to reconsider their position on the reported assessment ratios for the seven commercial properties.

Since non-compliance in 2001 would require the Town to fall under order of the State for a supervised full revaluation, Grota Appraisals, at no additional charge, performed a market update for the Town in 2002 for all properties to be at 100% of market value.

Intent to comply with Specifications

Grota Appraisals prides itself on its 37-year history of being a well-organized company capable of performing all of the necessary technical and administrative functions required of the statutory Assessor. All functions and procedures are performed in a timely, cost effective and professional manner.

Grota Appraisals team of support staff, appraisers and project managers can best perform the daily assessment functions for your community. Our staff will accomplish all required tasks, while paying attention to details and implementing all required procedures developed after discussion with City staff.

Grota Appraisals follows the **Wisconsin Property Assessment Manual** and the timelines developed by the **Department of Revenue** in performing all required duties. Grota Appraisals will provide to the City a detailed timeline of the assessment services after the contract is awarded.

As with all of our other communities, timely communications with the municipal staff and the taxpayers is critical to our mutual success. Grota Appraisals will implement and follow the public relations plan endorsed by the City.

Grota Appraisals, through the technologies built into our **CAMA** (Computer Assisted Mass Appraisal) assessment software, **Market Drive PC**, is able to upload detailed property information of all properties within your community to our **AssessorData.Org** website. This information is available **at no charge** to the general public through Grota Appraisals' website. Additionally, for those communities that have municipal websites where they would like to also display this detailed property information, Grota Appraisals will assist in the development of the computer programming needed to accomplish that task.

Additionally, the City staff will be provided, at no additional cost, copies of our assessment software, **Market Drive PC**, which would provide the staff and administration the ability to review detailed records, including photos and sketches, of all properties in the City and to generate various printed detailed and summary reports.

Grota Appraisals will provide the City a license to **Market Drive PC** for several "Municipal Viewers" for the duration of this contract. The City will not be required to pay the estimated \$3,000 annual fees for the annual maintenance updates.

Proper insurance coverage will be maintained to cover **Grota Appraisals** and its employee's to the limits requested by the City.

City of Menasha General Quote Requirements

Grota Appraisals, LLC defines and conducts four different types of property inspections to verify and update property record listings. They are Drive-by Reviews, Ag Use/Vacant Land Reviews, Exterior or Walk-around Reviews, and Full Inspections. Full inspections are the most intensive inspections that include a complete interior walk-through of the building improvements, as well as an exterior walk-around. During full inspections, all existing property listings are reviewed for accuracy, quality/condition characteristics are noted, and changes are recorded to ensure that all land and building listings are accurate and up-to-date. Full inspections are generally conducted for all new construction permits, when major interior remodeling projects are initiated, with a property owner's request, and when communities desire a full inspection of all properties to ensure up-to-date listings for major revaluation projects. Front and rear photos are updated during all full inspection assignments.

Exterior reviews include all of the basic components of a full inspection, except for the interior inspection of the building improvements. Exterior reviews are generally conducted to review major exterior alterations to the buildings, when an outbuilding is constructed, and when communities request a walk-around for a revaluation project. Exterior reviews, like full reviews, include verifying dimensions of newly discovered or constructed improvements such as decks or porches and outbuildings. Front and rear photos may be updated during exterior reviews if major components or conditions have changed since the last photos were taken.

Ag Use/Vacant Land reviews are conducted on an annual basis, as applicable, to ensure proper classification and use listings. Photos may be updated during Ag Use/Vacant Land review assignments for documentation.

Drive-by reviews have a very limited scope of application. We conduct drive-by reviews to following up on inspections from a prior year where a project wasn't complete and a review from the street will verify if that project has been completed for the current assessment year. Front photos may be updated during drive-by review assignments. These are the least intrusive inspections that we conduct.

When we plan full inspection reviews, we mail property owners notification that we would like to view their property and ask that they call to schedule an inspection appointment at their convenience. For revaluation assignments that include full inspections, we send notices of the pending inspections to the local media and request that the communities post this information on their web sites and public posting locations throughout the community. Most exterior review assignments are not noticed to property owners ahead of time, except in the event of a community-wide walk-around revaluation assignment or some similar large scale project. All Full, Exterior and Ag Use inspections start with a knock at the front door to introduce ourselves and explain the reason for our visit and what we will do during our inspection assignment. Drive-by and Vacant Land reviews are not noticed to the property owner. However, we inform all communities of when we will be conducting inspections in their communities so they can notify the proper authorities and make postings of this activity as they desire.

At Grota Appraisals, we develop and maintain commercial values using a hybrid modeling technique where we first list and value commercial properties using the Marshall & Swift Commercial Cost Model, then we make needed adjustments and reconcile a final assessment based on either direct or comparable market sales data. We gather information on all recorded commercial sales to validate whether they are arms-length sales or not. We also request Income & Expense Statements on sold properties to derive CAP Rates for that specific market area.

All revaluation projects start and end with an assessment-to-sales ratio analysis for both vacant land and improved properties. Depending on the needs of a community and the status of record maintenance, we determine what type of inspection schedule needs to be conducted for all annual and revaluation assignments. Our staff will request and review Income & Expense data from all commercial property owners during a revaluation assignment to ensure that we consider all 3 approaches to value when reconciling the final commercial assessments.

Grota Appraisals uses onsite visits, internet searches, phone book listings, Business Journal⁹ and local papers to aid in the discovery of Personal Property accounts. Reconciliation of personal property blotters received along from existing accounts along with Market Drive auditing functions and cross checks for similar accounts associated with leasing companies with similar types of local businesses.

Grota Appraisals obtains the entire building permit list as well as a copy of all building permits issued by the inspection department. We at Grota Appraisals then analyze those permits and determine what permits we need to inspect. The criteria that we consider in regards to which permits we inspect areas follows. If the permit issued and the work done causes a change in value we would inspect that permit. Some examples of this would be a deck permit, a razing permit and a garage permit etc. If the permit issued would cause a difference in how we have the property listed but not necessarily cause a change in value, we at Grota Appraisals would want to inspect that also to update the record and keep the record current and accurate. For example, if there is a kitchen remodel permit issued for a newer home and the only change was replacing countertops with similar materials, we at Grota Appraisals would want to inspect that not necessarily for a value change but to keep our records current. Essentially, all permits issued are considered and inspected unless they cause no change in value and have no impact on how the property is listed.

Grota Appraisals has a standard procedure for properties that are improved but unfinished as of January 1. First the property needs to be inspected on or as close to 1st as possible. At the time of inspection, detailed notes will be taken in regards to what stage of construction that property is at. After that Grota Appraisals uses a standard percentage complete for that property based on the stage of construction. Grota Appraisals has developed a percentage complete list based on years of experience in the assessment field along with close relationships with reputable builders. After Grota Appraisals determines what percentage complete the structure is, the last step is to adjust the value using the anticipated assessment ratio for the community.

Grota Appraisals utilizes procedures recommended by the International Association of Assessing Officers to maintain and update our communities' assessment records on an annual basis. We work directly with County Property Listers and the Wisconsin Department of Revenue (WDOR) to gather information on all parcel splits, changes in legal descriptions, legislative changes, sales transfers, and other ownership changes. We gather information on all recorded sales to validate whether they are arms-length sales or not and conduct annual reviews of our assessment-to-sales ratios relative to the level of assessment and maintaining equity in assessments within the community. We gather building permit records throughout the year and determine which properties need to be inspected or where in-office reviews are more appropriate to update our records. All changes in value are properly noticed to the property owner and annual Open Book and Board of Reviews are conducted in accordance with statutory requirements. Annual assessment reports to the state and county, as well as any other needed correspondences are performed in a timely manner. Additionally, as a partner with Assessment

Technologies and their assessment software Market Drive, we are constantly recommending and making software updates to address new reporting requirements mandated by ongoing statutory and WDOR changes.

Grota Appraisals would conduct a more thorough inspection of property if we discovered a discrepancy in the way we have the property listed, or if there was more extensive work completed on a property than what was listed on the building permit obtained. At that time Grota Appraisals would list those changes. After the listing, Grota Appraisals would then value those improvements using the valuation model built for the last revaluation year. This would assure that those improvements would be valued equitably and uniformly compared to properties with similar improvements throughout the municipality.

One percent (1%) at board of review and ten percent (10%) at open book have been historical averages. With the current market conditions and dependant of the number of years between revaluations these percentages would likely be higher than the historical averages.

Dependant upon the type of revaluation and when the last interior and exterior inspection was performed we would expect to make refinements to ten percent to as many as thirty five percent (10% - 35%) having some change made. Most changes are very minor and far less than ten percent (10%) receive a major change to the valuation. Major changes are usually a result of incorrect information or assumed information due to an estimation of interior condition or income and expenses for a commercial property.

It is Grota Appraisals belief that uniform and equitable assessments relative to the current market using all approaches to value are our goal. Our valuation goal however needs to be delivered to the public in an easy to understand and considerate manner. We strive to make ourselves available to taxpayers and to involve them in the process whenever possible. The timely filing of reports and working with the Wisconsin Department of Revenue to assure a fair equalization of the City.

At Grota Appraisals, we pride ourselves on providing great customer service. We have a dedicated staff that works closely with our client communities and all of their constituents in our contacts with them. From answering daily questions on property record listings or standard assessment practices to helping business owners with the annual Statement of Personal Property procedure and walking property owners through the Open Book and Board of Review proceedings, we believe in treating all our contacts with respect and the professionalism that they'd expect. When we receive requests from our communities or their constituents, we respond with timely, constructive and helpful answers. If we are not able to answer a question or return a call immediately, we make sure to understand their timelines and always get back to them as promised. We also believe that proper customer service requires dealing with all people fairly and equitably, even when we don't anticipate ever having to directly interact with them. This is how we define and provide great customer service.

Considering the economic conditions, uniformity and equity between similar and dissimilar properties is most important, should the market be up, or down 10% the tax burden would be fairly distributed. If the uniformity between residential and commercial properties is close, the City could extend it's timeline for revaluation. The City would need to consider the assessment ratio to maintain 70.05 compliance.

Short List of References

Communities Grota Appraisals currently provides annual assessment services:

- City of Oconomowoc** - Sarah Kitsebel, Finance Director - 262-569-3234
PO Box 27 Oconomowoc, WI 53066
- Village of Summit** -Debra Schueler, Village Clerk - 262-567-2757
2911 N Dousman Rd. Oconomowoc, WI 53066
- Town of Oconomowoc** - Jo Ann Lesser, Town Clerk – 920-474-4449
W359 N6812 Brown St. Oconomowoc, WI 53066
- Village of Jackson** - Sue Rank, Village Clerk - 262-677-9001
PO Box 147 Jackson, WI 53037
- City of Lake Mills** - James Heilman, City Clerk - 920-648-2344
200-D Water St. Lake Mills, WI 53551

Communities Grota Appraisals has recently provided revaluation services:

- City of Lake Mills** - James Heilman, City Clerk - 920-648-2344
200-D Water St. Lake Mills, WI 53551
- Village of Richfield** - Caroline Fuchs, Deputy Clerk - 262-628-2260
4128 Hubertus Rd. Hubertus, WI 53033
- Town of Merton** - Suzie Oman, Town Clerk - 262-966-2651
- Village of Merton** - Thomas Nelson, Village Clerk - 262-538-0820
PO Box 13 Merton, WI 53056
- City of Greenfield** - Eric Miller, City Assessor - 414-329-5343
7325 W. Forest Home Ave. Greenfield, WI 53220

Grota Appraisals has long operated on the premise that revaluation work is necessary to maintain quality property attributes by which to base uniform, equitable assessments relative to the current market. We try to implement a plan that maximizes cost versus benefit performing revaluation work at the optimum time.

When such a plan is accomplished, the annual assessment process goes smoothly with little reaction and outcry from taxpayers. Public relations and knowledgeable staff are key components to completing successful revaluation projects.

Michael L. Grota
N88 W16573 Main St.
Menomonee Falls, WI 53051
(262) 253-1142

Objective

To provide superior property assessment services using the latest technologies in conjunction with accepted assessment practices to assist Assessors and their communities arrive at equitable and market assessments.

Employment History

Grota Appraisals, LLC
Owner

1/87 to Present

- Responsible for the continual growth and professionalism of Grota Appraisals
- Responsible for hiring and development of 15 staff members
- Statutory Assessor for over 49 assessment districts in southeastern Wisconsin
- Instrumental in over 105 municipal revaluations
- Instituted plans to computerize all assessment jurisdictions
- Provide professional support to local Assessors with less experience in our field
- Management and Administration of employees and a technically advanced office
- Provided resources to develop state of the art assessment software program
- Detailed a plan to market the finished product *Market Drive PC*
- Responsible for product distribution and support

Grota Appraisals has grown in employment from 2 to 15 quality appraisers and from 11 to over 49 annual assessment contracts. This growth has resulted from the high level of professional service our communities receive. (see attached references)

Assessment Technologies is the technology arm of Grota Appraisals with the sole purpose to create the best assessment software available to all Wisconsin Assessors at a fair price. Many proprietary trade secrets were made part of *Market Drive PC*, which gives individual Assessors the advantage only large firms once enjoyed

Grota Appraisals 4/84 to 1/87

Appraiser

Responsible for the listing and valuation of agricultural, residential, commercial properties for assessment purposes; listing and valuation of new construction; reviewing annual building permits; updating of plats; discovery and valuation of personal property accounts; completion of assessment rolls and final reports.

Resume for Michael L. Grota - Continued

- Dissemination of property record information to Realtors, appraisers etc.
- Office management duties i.e.: accounting, organization of materials and routing of properties
- In charge of all “Open Book” sessions answering taxpayer questions

Education

| | |
|-----------------------------------|---|
| Continuing Education | State Certified Property Assessment classes annually since 1984 #JQF707265C |
| Waukesha County Technical College | Course taken towards obtaining Assessor Certification 1984 |
| Milwaukee Area Technical College | Course taken towards obtaining Assessor Certification 1983 |
| Germantown High School | Graduated in 1978 |

Affiliations

- State of Wisconsin Assessor Certification
- Current member Wisconsin Association of Assessing Officers (WAAO)
- Member WAAO Rural Concerns Committee
- Member Ad Hoc Manufacturing Steering Committee
- Member Ad Hoc Assessor Certification Committee

Personal

- Three children – Shayna, Michelle & Nicholas
- Treasurer - Wisconsin Racquetball Association
- Coach/Sponsor youth sports
- Enjoy most outdoor activities

Lester J. Ahrens IV
N88 W16573 Main St
Menomonee Falls, WI 53051
(262) 253-1142

Objective

To discover, list and value all agricultural, residential, commercial properties for assessment purposes also, to maintain accurate records and provide prompt service.

Employment History

Grota Appraisals, LLC *7/00 to Present*
Project Manager/Division Assessor

- Responsible for the listing and valuation of agricultural, residential, commercial properties for assessment purposes; listing and valuation of new construction; reviewing annual building permits; discovery and listing of personal property accounts.
- Oversight of 18 municipalities day-to-day operations of their assessment department.
- Maintain accurate records and provide prompt service for other assessors, appraisers, government officials and taxpayers.
- In charge of all "Open Book" sessions answering taxpayers questions.
- Held numerous "Board of Review" meetings with multiple cases.

Education

| | |
|-----------------------------------|--|
| Continuing Education | State Certified Property Assessment classes Annually since 2000 #JQL024675C |
| Waukesha County Technical College | 2 year associates degree in property Appraisal/Assessment 1999-2001 |
| University of Wisconsin-Milwaukee | 1997-1999 |
| Palmyra-Eagle High School | Graduated in 1997 |

Affiliations

- State of Wisconsin Assessor 1 Certification

Personal

- Married – Corey
- Member of a wetlands conservation organization
- Enjoy most outdoor activities

Career Profile

- ❖ Respected for personal and professional integrity and fairness
- ❖ Proven ability to deliver timely projects and reports
- ❖ Recognized as a dedicated manager and problem solver
- ❖ Well versed in multiple computer assisted mass appraisal applications
- ❖ Committed to research and documentation
- ❖ Strong interpersonal skills

Professional Affiliations

Wisconsin Association of Assessing Officers (WAAO)

- ❖ Executive Board (Past)
- ❖ Education Committee , Co-Chair
- ❖ Real Estate Standards Committee

International Association of Assessing Officers (IAAO)

- ❖ Regular Member
- ❖ 2006 International Conference – Session Chair Volunteer

Computer Skills

Microsoft Office: Access, Excel, Word
Apex IV; ArcGIS
NCSS & SPSS
Commercial Cost Estimator 7
CAMA: GVS & Market Drive
Laredo
Internet Explorer & Firefox
GroupWise, Outlook & Outlook Express

CERTIFICATION & FORMAL EDUCATION

STATE OF WISCONSIN DEPARTMENT OF REVENUE

Assessor 2 – 1998; Renewals – 2003, 2008

UW-MILWAUKEE

Bachelor of Arts, History: 1988

Secondary Education Certificate: 1992

PROFESSIONAL EXPERIENCE

GROTA APPRAISALS LLC; Menomonee Falls, WI

- **Special Projects Manager: 07/08 – Present.**

CITY OF SUN PRAIRIE; Sun Prairie, WI

- **City Assessor:** 04/02 – 06/08.
- **Assistant Assessor:** 10/99 – 04/02.

CITY OF MADISON; Madison, WI

- **Assessment Aide I & II:** 10/94 – 10/99.

BARTA APPRAISAL SERVICE, INC.; Waukesha, WI

- **Licensed Real Estate Appraiser:** 1986 - 1988, 1991- 1994

PROFESSIONAL EDUCATION

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

- Course 101: Fundamentals of Real Property Appraisal, 1996.
- Course 102: Income Approach to Valuation, 2003.
- Course 300: Fundamentals of Mass Appraisal, 2007.
- Course 311: Residential Modeling Concepts, 2008.
- IAAO Legal Seminar, 2007.

SOCIETY OF REAL ESTATE APPRAISERS & APPRAISAL INSTITUTE

- Course 101: 1986
- Course 102 & Course 195-105: 1987
- Standards: 1992
- Appraisal Reporting, Complex Residential Properties: 1993

MARSHALL & SWIFT

- Residential & Commercial Cost Study: Spring 1987
- Marshall & Swift Cost Estimator: March 2002.

ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE

- ArcView & ArcMap

THIMGAN & ASSOCIATES

- Modeling Commercial Properties with SPSS

CURRENT AFFILIATIONS AS APPOINTED ASSESSOR

| | | | |
|----------------------------|----------------------|---------------|--------------|
| Town of Ashippun | Vickie Schlieve | Clerk | 920-474-7228 |
| Town of Belgium | Ginger Murphy | Clerk | 262-692-9578 |
| Town of Brookfield | Jane Carlson | Clerk | 262-796-3788 |
| Town of Brooklyn | Michael Wuest | Chairman | 920-428-6690 |
| Town of Burnett | Debra Waldvogel | Clerk | 920-885-5529 |
| Town of Cedarburg | Jim Culotta | Clerk | 262-377-4509 |
| City of Delafield | Gina Gresch | Clerk | 262-646-6220 |
| Town of Erin | Brenda Klemmer | Clerk | 262-673-3682 |
| Village of Elkhart Lake | Jeanette Moioffer | Clerk | 920-876-2122 |
| Town of Fredonia | Janis Stemper | Clerk | 262-692-9024 |
| Village of Fredonia | Jo Ann Wagner | Clerk | 262-692-9125 |
| City of Fond du Lac | Hal Wortman | Dir of Admin | 920-322-3430 |
| City of Fox Lake | Sue Hollnagel | Clerk | 920-928-2280 |
| Town of Grafton | Jessica Schmidt | Clerk | 262-377-8500 |
| Town of Green Lake | Jennifer Pollesch | Clerk | 920-398-3492 |
| Town of Hartford | Lori Opitz | Clerk | 262-673-7214 |
| Town of Herman – Dodge Co. | Diane Beine | Clerk | 920-387-4497 |
| Town of Herman – Sheb Co. | George Marthenze | Clerk | 920-565-2934 |
| Town of Hubbard | Naomi Kriewald | Clerk | 920-387-1026 |
| Town of Ixonia | Donna Hahn | Clerk | 920-261-1588 |
| Town of Jackson | Jessica Schmidt | Clerk | 262-677-2270 |
| Village of Jackson | Sue Rank | Clerk | 262-677-9001 |
| Town of Kewauskum | Nancy Boden | Clerk | 262-626-2550 |
| Village of Kewaskum | Stephanie Justmann | Clerk | 262-626-8484 |
| Village of Lac La Belle | Lori Boyer | Clerk | 262-569-6190 |
| City of Lake Mills | James Heilman | Clerk | 920-648-2344 |
| Village of Lannon | James Lamb | Clerk | 262-251-7690 |
| Town of Lebanon | Dorothy Kuehl | Clerk | 920-925-3740 |
| Town of Lisbon | Jeffrey Musche | Clerk | 262-246-6100 |
| Town of Manitowoc | Caroline Sonnenburg | Clerk | 920-682-5363 |
| Town of Meeme | Grace Salm | Clerk | 920-693-3441 |
| Town of Merton | Susan Oman | Clerk | 262-966-2651 |
| Village of Merton | Thomas Nelson | Clerk | 262-538-0820 |
| Village of Neosho | Deanna Boldrey | Clerk | 920-625-3086 |
| Village of Newburg | Bill Cording | Clerk | 262-675-6780 |
| City of Oconomowoc | Sara Kitsembel | Finance Dir | 262-569-3234 |
| Town of Oconomowoc | Robert Hultquist | Chairman | 262-567-0251 |
| Town of Palmyra | Kathryn Oleson | Clerk | 262-495-2788 |
| Town of Polk | Cathy Whelan | Clerk | 262-677-2123 |
| Village of Random Lake | Judy Schluechtermann | Clerk | 920-994-4852 |
| Town of Richfield | Toby Cotter | Administrator | 262-628-2260 |
| Town of Rubicon | Thomas Schaefer | Chairman | 920-625-3429 |
| Town of Scott | Billy Jo Richter | Clerk | 262-626-4230 |
| Village of Slinger | Maureen Murphy | Clerk | 262-644-5265 |
| Village of Stockbridge | Karen Ott | Clerk | 920-439-1700 |
| Town of Summit | Debra Schueler | Clerk | 262-567-2757 |
| Town of Theresa | Diane Steger | Clerk | 920-488-4702 |
| Village of Theresa | Pamela Koll | Clerk | 920-488-5421 |
| Village of Thiensville | Diane Robertson | Administrator | 262-242-3720 |
| Town of Trenton | Barbara Davies | Clerk | 262-675-2389 |
| Town of Wayne | Julie Kriewaldt | Clerk | 920-626-4818 |
| Town of West Bend | Rebecca Schuster | Clerk | 262-338-3417 |
| Town of Wilson | Cheryl Rostollan | Clerk | 920-208-2390 |

City of Menasha Costs of Services

100% Annual Assessment & Full Interior Revaluation (25% inspection per year)

| | |
|------------|-----------|
| 2012 | \$56,200 |
| 2013 | \$58,900 |
| 2014 | \$128,900 |
| 2015 | \$128,900 |
| 2016 | \$131,900 |
| 2017 | \$131,900 |
| 2018 | \$58,900 |
| Total Cost | \$695,600 |

100% Annual Assessment & Exterior Only Revaluation (25% inspection per year)

| | |
|------------|-----------|
| 2012 | \$56,200 |
| 2013 | \$58,900 |
| 2014 | \$103,400 |
| 2015 | \$103,400 |
| 2016 | \$105,200 |
| 2017 | \$105,200 |
| 2018 | \$58,900 |
| Total Cost | \$591,200 |

Costs are all inclusive and include all functions as required in the RFP, no additional charges for extra time, effort, additional parcels, annexation for most office supplies, printing and mailing for the performance of the contract are included. 100% assessments will be the goal for each year of the contract.

No additional cost for any additional new homes

All dwelling units in the City will have been inspected after completion of the 4-year inspection cycle regardless of which option is chosen - the owner/representatives signature will be attained with the date and time noted at the time of inspection

All Grota Appraisals staff is certified at an appropriate level according to the State of Wisconsin Department of Revenue standards

City Administrator will be informed annually of the sales analysis performed and any potential changes to value on a City-wide basis - Grota Appraisals is very familiar with the City records system

Grota appraisals will maintain the stated insurance coverage to adequately protect the City of Menasha, a certificate of insurance will be made available to the City

Additional information can be supplied to the City at the time of interview to further address any assessment procedures or to further explain Grota Appraisals processes and procedures

City – Wide Revaluation

Residential and Commercial Properties

Using *Market Drive PC* and its integrated support applications, such as *the Wisconsin Property Assessment Manual Volume II* calibrated to the current market using *SPSS* statistical tools, a Market Modified Cost Approach will be developed for all improved residential properties thereby insuring equity and uniformity for all properties relative to the current market values.

Using *Market Drive PC* in combination with other various proprietary databases of residential sales information, a Sale Comparison Approach will be developed to support the market value assessments.

Building attribute information will be reconciled as individual properties dealt with for permits, sales reviews and requests for review or when performing a revaluation. All pertinent information will be reviewed for accuracy and being complete. All recent sales will be reviewed in the field as well with other various proprietary databases of residential sales information to confirm property attributes and condition.

Commercial Properties

Using *Market Drive PC* and its integrated support applications, such as *Marshall & Swift's Commercial Construction Cost Estimator* database and *Apex's* drafting tools, the Cost Approach will be developed for all improved commercial properties.

Using *Market Drive PC* in combination with various proprietary databases of commercial sales information, the Sale Comparison Approach will be developed where sufficient comparable market data is available.

Again, using *Market Drive PC's* database and analytical functions, the operating income and expense information from income producing properties will be collected and analyzed to develop an Income Approach when appropriate. The initial information will be collected using data request forms, mailed to all income producing properties.

Our accuracy and completeness of the listing of physical attributes of each commercial property will be field verified.

Open Book

The **Open Book** phase of the assessment cycle will be held for a long enough period to offer property owners ample opportunity to review, compare and discuss the reported assessments for their properties

Staffing and Office Hours

Hours will follow the RFP with Grota Appraisals staff remaining flexible to meet onsite with a taxpayer as the need arises. Grota Appraisals staff will also be available during normal business hours by phone at our main office.



Agreement for Maintenance

Prepared for:

City of Menasha

By

Accurate Appraisal, LLC.

AGREEMENT FOR ASSESSMENT SERVICES

Section I

This agreement made this _____ day of _____, 2012 by and between the City of Menasha, Calumet and Winnebago Counties, State of Wisconsin, party of the first part, hereinafter referred to as "Client",

AND

ACCURATE APPRAISAL LLC., PO BOX 415, MENASHA, WI 54952, party of the second part, hereinafter referred to as "Accurate".

SCOPE OF SERVICES

Accurate shall provide the Client with assessing services by Wisconsin Department of Revenue Certified Personnel for the years 2012 (final eight months) through April 2018 assessment years which includes the following:

1. Accurate shall update and maintain 100% real property assessment records for the Client. Said service shall include all assessing services so as to comply with all applicable Wisconsin statutes, codes, rules, and/or regulations, including the assessment of all new construction, remodeling, additions and changes relating to improvements removed for any reason such as fire, demolition, etc. through building permits. Accurate shall reapportion value brought about through property splits. In addition, the contract goal shall be that 100% of all improved parcels shall be inspected in a four year inspection cycle commencing January 1, 2013.
2. Accurate shall prepare and mail personal property blotters from a list supplied by the Client of the accounts to be assessed. Accurate will analyze returned personal property blotters from the merchants in order to establish the proper assessment.
3. Accurate shall, without additional expense to the Client, be required to attend Open Book and all Board of Review meetings and shall be responsible for defending all assessments. The Open Book meeting shall be conducted as needed. The meetings shall be scheduled by Accurate with the Clerk. The Open Book meetings shall be completed no later than the agreement date specified in Section III of this agreement.

4. Accurate shall enter real estate and personal property assessments in the current assessment roll so that it may be submitted to the Board of Review.
5. Accurate shall retain the right to employ additional certified personnel at Accurate's expense as deemed necessary to complete the assessment roll in a timely manner. Responsibility for the content and accuracy of the assessment roll regardless of the use of other personnel shall, however, rest with Accurate.
6. The Client's responsibilities will be to supply Accurate with adequate office space in or near the Client's Hall. Items to be mailed such as, but not limited to, assessor's final report and personal property blotters will be the responsibility of Accurate.
7. The Client will hold harmless Accurate from third claims and liabilities due to the assessment of property except claims or liabilities, which result from the intentional or negligent acts or omissions of Accurate, its employees, agents and representatives, shall be the responsibility of Accurate.
8. This agreement between the Client and Accurate shall be for the aforementioned assessment year beginning May 1st, 2012 and ending April 30th, 2018. It is expected the work will commence with the mailing of personal property blotters and be completed after the final adjournment of the Board of Review and any necessary follow up questions and/or work because of appeals of Board of Review decisions.
9. Accurate shall submit monthly invoices based upon a percentage complete. The Client reserves the right to retain a 10% holdback pending final completion of all terms and conditions of the contract.
10. Accurate shall provide advice and opinion for assessment matters and will defend values through the appeal process beyond the Open Book and Board of Review.
11. Accurate shall complete its Open Book hearings under this agreement no later than the agreement date, specified in Section III of this agreement, except for delays caused by the Client, county or state. Accurate may request a thirty-day extension to the contract upon written agreement with the Client.

12. Accurate shall maintain full insurance coverage to protect and hold harmless the Client. Limits of liability shall be not be less than the amounts listed below in this contract:

INSURANCE COVERAGE

General Liability

| | |
|-----------------------|--------------|
| General Aggregate | \$ 4,000,000 |
| Each Occurrence | \$ 2,000,000 |
| Personal & Adv Injury | \$ 2,000,000 |
| Products-Comp/Op Agg | \$ 4,000,000 |
| Fire Damage | \$ 300,000 |
| Medical Expense | \$ 10,000 |

13. Accurate shall consider the cost approach, market approach, and income approach in the valuation of all land and improvements where applicable.
14. Accurate shall use Computer Assisted Mass Appraisal software to accurately provide the Client with records of the maintenance and revaluation. For both residential and commercial valuation, Global Valuation Systems or Market Drive or any other applicable CAMA software, will be utilized following market data, Volume II of the Assessor manual and Marshall & Swift cost tables. The yearly maintenance fee associated with the use of any program will be at no additional cost to the Client. The data will be available to the public on accurateassessor.com; building data and appointment scheduling will also be available at no additional expense to the Client.
15. Photographs of all improved parcels will be taken digitally at no additional expense to the Client.
16. All expenses incurred by Accurate during the contract such as postage, phone calls, etc....., will be at no additional expense to the Client.
17. Accurate will promote understanding of the assessment process with taxpayers and the Client. The Client and Accurate shall work to maintain good public relations throughout the assessment program.

Section II

Parcel Totals:

Residential Total = 5,751

Residential Improved = 5,528

Commercial Total = 407

Commercial Improved = 337

Manufacturing Total = 43

Manufacturing Improved = 41

Agricultural = 15

Undeveloped = 2

Agriculture Forest = 1

Forest Lands = 2

Personal Property Accounts total = 448

Section III

Agreement for Maintenance

Provided by Accurate Appraisal, LLC.

For

City of Menasha, Winnebago & Calumet Counties for the assessment years 2012-2018

Dated this _____ day of _____ 2012.

Agreement completion date of July 31st, each year

Fee for services rendered:

Accurate shall be paid the sum of:

2012-2018 Maintenance = \$44,500 per year

This is broken down as \$20,000 for the remainder of 2012, \$58,500 for each year 2013-2016 & \$27,500 for 2017 and 2018

Jim Danielson
Member
Accurate Appraisal, LLC.

Date

Lee T. De Groot
Member
Accurate Appraisal, LLC.

Date

Authorized Client Signature

Date

CURRENT CALUMET COUNTY JOBS

1.City of Brillion

2.City of Chilton

3.Town of Harrison

References

Lori Gosz, City Administrator
City of Brillion
130 Calumet Street
Brillion, WI 54110
920-756-2250

Racquel Giese, Assistant
Village of Combined Locks
405 Wallace St.
Combined Locks, WI 54113
920-788-7740

Dave Hongisto, Building Inspector
City of DePere
335 S. Broadway St.
DePere, WI 54115
920-339-4052

John Somers, Finance Director
City of Beaver Dam
205 S Lincoln Ave.
Beaver Dam, WI 53916
920-887-4600

Marie Moe, City Clerk
City of Portage
115 W Pleasant St.
Portage, WI 53901
608-742-2176

Bruce Jamroz, City Clerk
City of Mosinee
225 Main Street
Mosinee, WI 54455
715-693-2275

Rick Hermes, Administrator
Village of Kimberly
515 W Kimberly Ave
Kimberly, WI 54136
920-788-7500

Helen Schmidlkofer, City Clerk
City of Chilton
42 School St.
Chilton, WI 53014
920-849-2451

Nancy Zastrow, City Clerk
City of Milton
430 E High St.
Milton, WI 53563
608-868-6920

Luann Alme, City Clerk
City of Stoughton
381 E. Main St.
Stoughton, WI 53589
608-873-6677

ACCURATE APPRAISAL, LLC CURRENT CLIENTS

| MUNICIPALITY | TYPE | JOB TYPE | COUNTY | ACQUIRED | CONTACT | PHONE # |
|-------------------|---------|-------------|------------|----------|--------------------|---------------------|
| Brillion | City | MAINTENANCE | Calumet | 2002 | Lori Gosz | 920-756-2250 |
| Harrison | Town | MAINTENANCE | Calumet | 2007 | Penny Weir | 920-989-1062 |
| Chilton | City | MAINTENANCE | Calumet | 2002 | Helen Schmidtkofer | 920-849-2451 |
| Combined Locks | Village | MAINTENANCE | Outagamie | 2006 | Racquel Giese | 920-788-7740 |
| Kimberly | Village | MAINTENANCE | Outagamie | 2008 | Rick Hermes | 920-788-7500 |
| Seymour | City | MAINTENANCE | Outagamie | 2006 | Susan Garsow | 920-833-2209 |
| Bovina | Town | REVALUATION | Outagamie | 2011 | Chuck Pluger | 920-986-3224 |
| Buchanan | Town | MAINTENANCE | Outagamie | 2009 | Angela Gorell | 920-734-8599 |
| Dale | Town | MAINTENANCE | Outagamie | 2007 | Marcia Kelly | 920-779-4609 |
| De Pere | City | MAINTENANCE | Brown | 2005 | Dave Hongisto | 920-339-4050 |
| Sheboygan Falls | Town | MAINTENANCE | Sheboygan | 2009 | Jenny Meyer | 920-467-1922 |
| Cleveland | Village | MAINTENANCE | Manitowoc | 2006 | Stacy Grunwald | 920-693-8181 |
| Centerville | Town | REVALUATION | Manitowoc | 2011 | Barb Backhaus | 920-726-4303 |
| Belgium | Village | MAINTENANCE | Ozaukee | 2009 | Lila Mueller | 262-285-7931 |
| Saukville | Village | REVALUATION | Ozaukee | 2006 | Dawn Wagner | 262-284-9423 |
| Germantown | Village | MAINTENANCE | Washington | 2009 | Dave Schornack | 262-250-4740 |
| Hartford | City | MAINTENANCE | Washington | 2011 | Lori Hetzel | 262-673-8201 |
| Beaver Dam | | | | | | 920-887-4600 |
| Fox Lake | Town | MAINTENANCE | Dodge | 2006 | Edwin Benter | 920-928-3573 |
| Iron Ridge | Village | MAINTENANCE | Dodge | 2010 | Arlette Lindert | 920-387-3975 |
| Rose | Town | MAINTENANCE | Waushara | 2005 | Lois Kolka | 920-622-3765 |
| Portage | | | | | | 608-742-2176 |
| Lodi | City | REVALUATION | Columbia | 2005 | Adele Van Ness | 608-592-3247 |
| Courtland | Town | MAINTENANCE | Columbia | 2007 | Kate Raley | 920-992-6585 |
| Dekorra | Town | REVALUATION | Columbia | 2009 | Vicki Auck | 608-835-2014 |
| Lodi | Town | REVALUATION | Columbia | 2009 | April Goeske | 608-592-4868 |
| Caledonia | Town | MAINTENANCE | Columbia | 2009 | Angeline Edgar | 608-742-4801 |
| Friesland | Village | MAINTENANCE | Columbia | 2006 | Marcia Dykstra | 920-348-5156 |
| Poynette | Village | MAINTENANCE | Columbia | 2006 | Sue Finstad | 608-635-2122 |
| Randolph | Town | MAINTENANCE | Columbia | 2006 | Rod Kok | 920-348-5597 |
| Cambria | Village | MAINTENANCE | Columbia | 2002 | Lois Frank | 920-348-5443 |
| Pardeeville | Village | MAINTENANCE | Columbia | 2002 | Marlo Gustafson | 608-429-3121 |
| Sumner | | | | | | 262-246-5211 |
| Hartland | Village | MAINTENANCE | Waukesha | 2007 | Connie Casper | 262-367-2714 |
| Waukesha | | | | | | 920-674-7700 |
| Watertown | | | | | | 262-473-0500 |
| Watertown | Town | MAINTENANCE | Jefferson | 2004 | Jim Wendt | 920-262-9384 |
| Sullivan | Village | MAINTENANCE | Jefferson | 2002 | Dale Horton | 262-593-2388 |
| Cambridge | Village | REVALUATION | Jefferson | 2001 | Lisa Moen | 608-423-3712 |
| Bayside | | | | | | 414-351-9811 |
| Glendale | City | REVALUATION | Milwaukee | 2009 | John Fuchs | 414-257-1800 |
| Brown Deer | Village | MAINTENANCE | Milwaukee | 2007 | Russ Van Gompel | 414-371-3050 |
| Whitewater | | | | | | 262-473-0500 |
| Elkhorn | | | | | | 262-723-2219 |
| Lake Geneva | City | REVALUATION | Walworth | 2005 | Grace Lininger | 262-248-3673 |
| Darien | Town | MAINTENANCE | Walworth | 2009 | Marilyn Larson | 262-882-3393 |
| Richmond | Town | MAINTENANCE | Walworth | 2006 | Barb Ceas | 608-883-2017 |
| Spring Prairie | Town | MAINTENANCE | Walworth | 2009 | Debbie Collins | 262-642-7477 |
| Sugar Creek | Town | MAINTENANCE | Walworth | 2002 | Diane Boyd | 262-742-3383 |

ACCURATE APPRAISAL, LLC CURRENT CLIENTS

| MUNICIPALITY | TYPE | JOB TYPE | COUNTY | ACQUIRED | CONTACT | PHONE # |
|-----------------|---------|-------------|-----------|----------|-------------------|--------------|
| Geneva | Town | MAINTENANCE | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Fontana | Village | REVALUATION | Walworth | 2005 | Dennis Martin | 262-275-6136 |
| Walworth | Village | REVALUATION | Walworth | 2007 | Donna Schut | 262-275-2127 |
| Edgerton | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Milton | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Beloit | Town | MAINTENANCE | Rock | 2004 | Karry Devault | 608-364-2980 |
| Fulton | Town | REVALUATION | Rock | 2006 | Connie Zimmerman | 608-868-4103 |
| Rock | Town | REVALUATION | Rock | 2009 | Deb Bennett | 608-362-0598 |
| Union | Town | REVALUATION | Rock | 2005 | Regina Ylvisaker | 608-882-0285 |
| Edgerton | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Manawa | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Stoughton | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Platteville | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Quincy | City | REVALUATION | Walworth | 2009 | Debra Kirch | 262-248-3497 |
| Albion | Town | MAINTENANCE | Dane | 2009 | Julie Hanewall | 608-884-8974 |
| Berry | Town | MAINTENANCE | Dane | 2003 | Brenda Kahl | 608-767-4152 |
| Blooming Grove | Town | MAINTENANCE | Dane | 2003 | Mike Wolf | 608-223-1104 |
| Perry | Town | MAINTENANCE | Dane | 2006 | Mary Price | 608-832-6877 |
| Blue Mounds | Town | MAINTENANCE | Dane | 2011 | Helen Kahl | 608-437-8722 |
| Cottage Grove | Town | MAINTENANCE | Dane | 2009 | Kim Banigan | 608-893-5021 |
| Cross Plains | Town | REVALUATION | Dane | 2008 | Ann Herger | 608-798-0189 |
| Deerfield | Town | REVALUATION | Dane | 2007 | Betty Duckert | 608-764-8054 |
| Dunn | Town | REVALUATION | Dane | 2011 | Cathy Hasslinger | 608-868-1031 |
| Madison | Town | MAINTENANCE | Dane | 2008 | Renee Schwass | 608-210-7260 |
| Medina | Town | MAINTENANCE | Dane | 2005 | Jean Johnson | 920-478-2615 |
| Blue Mounds | Village | MAINTENANCE | Dane | 2009 | Nancy Parsley | 608-437-5197 |
| Cambridge | Village | REVALUATION | Dane | 2001 | Lisa Moen | 608-423-3712 |
| McFarland | Village | MAINTENANCE | Dane | 2009 | Deb Neal | 608-838-3153 |
| Mount Horeb | Village | MAINTENANCE | Dane | 2007 | Cheryl Sutter | 608-437-6884 |
| Shorewood Hills | Village | MAINTENANCE | Dane | 2008 | Cokie Albrecht | 608-267-2680 |
| Washington | Town | MAINTENANCE | Door | 2002 | Valerie Carpenter | 920-847-2522 |
| Lancaster | City | MAINTENANCE | Grant | 2009 | Dave Kurihara | 608-723-4246 |
| Brodhead | City | REVALUATION | Green | 2009 | Nancy Schoeller | 608-897-4018 |
| Upham | Town | MAINTENANCE | Langlade | 2002 | Leah Antoniewicz | 715-275-4229 |
| Mosinee | City | REVALUATION | Marathon | 2004 | Bruce Jamroz | 715-693-2275 |
| Marathon | Town | MAINTENANCE | Marathon | 2001 | Al Seubert | 715-845-2425 |
| Menominee | Town | MAINTENANCE | Menominee | 2009 | Ruth Waupoose | 715-799-5845 |
| Pine Lake | Town | REVALUATION | Oneida | 2006 | Cindy Skinner | 715-362-6071 |
| Prescott | City | MAINTENANCE | Pierce | 2009 | Elizabeth Frueh | 715-262-5544 |
| Angelica | Town | MAINTENANCE | Shawano | 2008 | Janet Powers | 920-822-5554 |
| Green Valley | Town | MAINTENANCE | Shawano | 2006 | Janalee Jenerou | 715-745-2699 |
| Wescott | Town | MAINTENANCE | Shawano | 2009 | Karla Duchac | 715-526-9853 |
| Hudson | City | REVALUATION | St. Croix | 2011 | Denny Darnold | 715-386-4775 |

IMPORTANT INFORMATION

1. Telephone Numbers

- 920-749-8098
- 800-770-3927

2. Fax Number

- 920-749-8099

3. E-Mail Address

- question@accurateassessor.com

4. Mailing Address

- PO Box 415, Menasha, WI 54952
- 1428 Midway Rd., Menasha, WI 54952

5. Website

- www.accurateassessor.com

James Danielson

Employment

Accurate Appraisal LLC., Appleton, WI.

Member (June 2000 – Present)

- Largest Current Projects: City of Beaver Dam, City of Portage, City of Lake Geneva, City of Stoughton, City of Glendale, City of Brodhead, City of Brillion, City of Chilton, City of Jefferson, City of Elkhorn, City of Monona, City of Edgerton, City of Mosinee, City of Milton, City of Lodi, City of De Pere, City of Lancaster, City of Prescott, Village of Saukville, Village of Fontana, Village of Brown Deer, Village of Bayside, Village of Hartland, Village of Sussex, Village of Germantown, Village of Kimberly, Village of Belgium, Village of Mount Horeb, Village of Cambridge, Village of Sullivan, Village of Pardeeville, Village of Cambria, Village of Oregon, Village of Blue Mounds, Village of Cleveland, Village of Combined Locks, Village of Friesland, Village of Poynette, Village of Walworth, Village of Shorewood Hills.
- Company is Statutory Assessor for 80 municipalities statewide.
- Relegating and managing an assessor crew.
- Residential and commercial valuing.
- Open Book and Board of Review Sessions.
- Developed software program.
- Experienced in GVS, Microsolve, and PC Market Drive software.

Education

University of Wisconsin – Stevens Point, Bachelor of Science

Major: Business Administration.

Minor: Economics

Assessor Certification

State of Wisconsin Certified Level 2 Assessor # JQG020214D

Lee T. De Groot

Employment

Accurate Appraisal LLC., Appleton, WI.

Member (June 2000 – Present)

- Current projects: City of Beaver Dam, City of Portage, City of Lake Geneva, City of Stoughton, City of Glendale, City of Brodhead, City of Brillion, City of Chilton, City of Jefferson, City of Elkhorn, City of Monona, City of Edgerton, City of Mosinee, City of Milton, City of Lodi, City of De Pere, City of Lancaster, City of Prescott, Village of Saukville, Village of Fontana, Village of Brown Deer, Village of Bayside, Village of Hartland, Village of Sussex, Village of Germantown, Village of Kimberly, Village of Belgium, Village of Mount Horeb, Village of Cambridge, Village of Sullivan, Village of Pardeeville, Village of Cambria, Village of Oregon, Village of Blue Mounds, Village of Cleveland, Village of Combined Locks, Village of Friesland, Village of Poynette, Village of Walworth, Village of Shorewood Hills.
- Company is Statutory Assessor for 80 municipalities statewide.
- Relegating and managing an assessor crew.
- Residential and commercial valuing.
- Open Book and Board of Review Sessions.
- Developed software program.
- Experienced in GVS, Microsolve, and PC Market Drive software.
- Assessor since 1993.

Education

University of Wisconsin – Oshkosh, Bachelor of Science (May 1991)

Major: Political Science, emphasis in Public Administration.

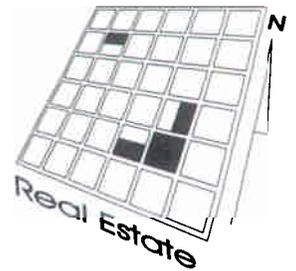
Minor: Business Administration.

Assessor Certification

State of Wisconsin Certified Level 2 Assessor # JQL722814D.

Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



March 9, 2012

Mr. Thomas Stoffel
Comptroller/Treasurer
City of Menasha
140 Main Street
Menasha, WI 54952

Dear Mr. Stoffel:

I am writing on behalf of Associated Appraisal Consultants, Inc., to express our interest in continuing to serve as Municipal Assessor for the City of Menasha.

Associated Appraisal Consultants, Inc. was appointed as City Assessor in 2007. Since our appointment we have worked diligently to provide quality assessment work and customer service. We have also improved the quality of the City's assessment records by correcting many inaccuracies and omissions made by the previous assessing firm.

On an annual basis, our project manager, Mark Brown, has worked to establish equity in the tax base by performing full-value maintenance assessments. Twenty-five percent of the City's parcels have been visited on an annual basis to ensure that assessments are fair, equitable and current. During our annual assessment work, we have also updated all digital assessment records to meet the new digital compliance requirements of the Wisconsin Department of Revenue.

Considerable work has been accomplished by our Personal Property Department. We now have a working system in place to process the mobile home park fees and lottery credits, as well as audits of self-reported personal property statements. Our outstanding Personal Property Department has assisted business owners and City government in Menasha by providing the following services:

- Mailing all personal property statements to business owners
- Reviewing and auditing all returned statements
- Personally answering all phone calls regarding personal property or mobile homes
- Mailing out all the lottery credit forms for the mobile homes
- Hand delivering the mobile home fee paperwork to Mrs. Van Handel each month
- Maintaining the mobile home property records
- Checking all new businesses and ensuring they are in the proper districts
 - If this check is not performed, the other districts the business is located in may lose money. Recently, we discovered an error in another municipality where a business' personal property account was only reported in one district instead of all four districts in which it was located.

In addition to assessments and personal property tax, Associated Appraisal Consultants, Inc., has provided quality real property listing services. We have kept property ownership records current and processed any new surveys, lot line adjustments, and new subdivision plats.

By contrast, the firm chosen to perform the City's revaluation in 2005 provided inconsistent assessment work and made errors that Associated Appraisal has been working to correct. As we find these problems we are correcting them to ensure that accurate data are used to set assessed values. Some examples include:

- Legal descriptions have been corrected
- Land splits have been corrected
- Property owner name corrections
- Property that was not assessed during the revaluation has been corrected
 - Included most fireplaces and basement recreation rooms

With Associated Appraisal Consultants, Inc., the City of Menasha has full access to property assessment data via the City's website link to www.apraz.com. Residents and the public are able to see a photograph of the property and view data such as square footage, room count, and assessed value. Internet access to assessment data provides transparency and easy access to valuable public information.

Associated Appraisal is proud to serve the City of Menasha as their Municipal Assessor. We provide a high quality service at a fair price. We look forward to the opportunity to continue our relationship with the City of Menasha.

Regards,



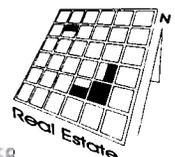
Bernard J. Laird
Chief Executive Officer

BJL/lma

Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva

1314 W. College Ave. ■ P.O. Box 2111 ■ Appleton, WI 54912-2111 ■ (920) 749-1995 ■ FAX: (920) 731-4158



City of Menasha

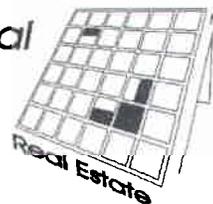
Calumet/Winnebago Counties

PROPOSAL FOR ASSESSMENT AND TAX LISTING SERVICES



Associated Appraisal
Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



Associated Appraisal Consultants, Inc.
City of Menasha
Not to Exceed Fee Schedule

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Associated Appraisal Full Value Assessment Services | \$ 39,934 | \$ 59,900 | \$ 59,900 | \$ 59,900 | \$ 59,900 | \$ 59,900 | \$ 19,967 |
| Postage | \$ 470 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 235 |
| Not to Exceed | \$ 40,404 | \$ 60,600 | \$ 20,202 |
| Assessment Technology Web Posting Fee Payable to Assessment Technology Varies Annually | \$ 240 | \$ 720 | \$ 720 | \$ 720 | \$ 720 | \$ 720 | \$ 480 |
| Total Parcel Count * \$.015 | | | | | | | |
| Free Web Posting of Assessment Data to Assessordata.org | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Reservations or Exceptions to Specifications

Associated Appraisal Consultants, Inc. holds no reservations or exceptions to the specifications found in this Request for Proposal.

The quoted price for Full Value Maintenance services provided by Associated Appraisal Consultants, Inc. includes following provisions:

- (1) Associated Appraisal Consultants, Inc. shall use the Market Drive software for real estate and personal property valuation. The City currently uses this software to access electronic assessment records.
- (2) All electronic assessment records shall be completed to include all building attribute data, including a digital copy of the assessor's measurements of primary structures.
- (3) All electronic assessment records shall be updated and maintained to include all recent sales data and recent building permit data.
- (4) Twenty-Five (25) percent of the parcels shall be physically inspected on an annual basis with a Ninety-Five (95) percent interior inspection rate.
- (5) Regular office hours of Tuesday mornings and Thursday afternoons shall be kept.

The above provisions shall assist the City in maintaining a complete and accessible database of electronic assessment records in a format that is both currently familiar to City staff and useful to multiple departments within the City.

AGREEMENT

FOR

**MAINTENANCE ASSESSMENT
AND TAX LISTING
SERVICES**

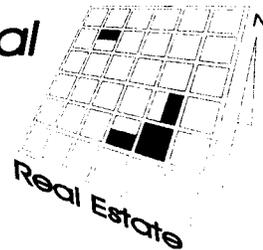
**Prepared for the City of Menasha
Winnebago & Calumet Counties**

By

Associated Appraisal Consultants, Inc.
1314 W. College Avenue
P.O. Box 2111, Appleton, WI 54912-2111
Phone 1-800-721-4157
Fax (920) 731-4158

***Associated Appraisal
Consultants, Inc.***

Appleton ■ Hurley ■ Lake Geneva



Lake Geneva Office
Walworth County
P.O. Box 1114
Lake Geneva, WI 53147-1114

Ironwood, Michigan Office
N10257 Lake Road
Ironwood, MI 49938

Hurley Office
Iron County
P.O. Box 342
Hurley, WI 54534-0342

AGREEMENT FOR MAINTENANCE ASSESSMENT SERVICES

This Agreement is by and between the **City of Menasha, Winnebago & Calumet Counties, State of Wisconsin**, a municipal corporation (hereafter "Municipality") and ASSOCIATED APPRAISAL CONSULTANTS, INC., with its principal office at 1314 W. College Avenue, Appleton, WI 54914 (hereafter "Assessor") as follows:

SCOPE OF SERVICES:

Associated Appraisal Consultants, Inc. will perform the Property Assessment Maintenance and Tax Listing Services. This proposal is for the 2012, 2013, 2014, 2015, 2016, 2017 and 2018 assessment years. Office hours shall be Tuesday 8 am – 12 pm and Thursday 12 pm – 4 pm weekly.

1. Associated Appraisal shall appraise all newly constructed buildings and verify major remodeling of real property as reported through building permits for the above mentioned assessment year.
2. Associated Appraisal shall reappraise land values where property has been divided or where significant changes are indicated by recent sales of property.
3. Associated Appraisal shall prepare and mail personal property blotters from a list supplied by the Client of the accounts to be appraised. Assessor shall analyze returned personal property blotters from the merchants in order to establish the proper assessment.
4. Associated Appraisal shall enter real estate and personal property assessments in the current assessment roll so that it may be submitted to the Board of Review.
5. Associated Appraisal shall complete and file Assessor's reports to the Department of Revenue as required by Wisconsin State Statutes.
6. Associated Appraisal shall attend Open Book and the Client's Board of Review for a one (1) day period, if necessary, the days to be consecutive, to provide testimony in defense of assessed values and assist the Board with its proceedings.
7. Items to be mailed such as, but not limited to, assessor's final report and personal property blotters will be the responsibility of the Assessor. Postage is at the Client's expense.
8. This agreement between the Client and Assessor shall be for the 2012, 2013, 2014, 2015, 2016, 2017 and 2018 assessment years. This agreement shall automatically renew itself for the following assessment year on an annual basis. If the Client or the Assessor desires to terminate the renewal for the upcoming year, either party shall notify the other by registered mail between July 1 and July 25 of the preceding assessment year.
9. The Client shall hold harmless the Assessor from all claims of liabilities due to the appraisal of property and as the agent for the Client as it relates to the specific services outlined in this agreement.

10. The Assessor shall maintain full insurance coverage to protect and hold harmless the Client. Limits of liability shall not be less than:

(a) Workers Compensation State of Wisconsin requirements

(b) General Liability

| | |
|-------------------------------|--------------|
| General Aggregate | \$ 2,000,000 |
| Products/Completed Operations | \$ 1,000,000 |
| Each Occurrence | \$ 1,000,000 |
| Personal & Advertising | \$ 1,000,000 |
| Fire Damage | \$ 200,000 |
| Medical Expense | \$ 10,000 |

(c) Comprehensive Auto Liability

| | |
|-----------------------|--------------|
| Combined Single Limit | \$ 1,000,000 |
|-----------------------|--------------|

COMPENSATION:

Agreement for Maintenance Assessing Services provided by Associated Appraisal Consultants, Inc. for the City of Menasha for the Assessment years of remaining 2012, 2013, 2014, 2015, 2016, 2017 and the first four months of 2018.

2012 – May – December – Thirty-Nine Thousand Nine Hundred Thirty-Four Dollars (\$39,934.00)

2013 – Fifty-Nine Thousand Nine Hundred Dollars (\$59,900.00)

2014 – Fifty-Nine Thousand Nine Hundred Dollars (\$59,900.00)

2015 – Fifty-Nine Thousand Nine Hundred Dollars (\$59,900.00)

2016 – Fifty-Nine Thousand Nine Hundred Dollars (\$59,900.00)

2017 – Fifty-Nine Thousand Nine Hundred Dollars (\$59,900.00)

2018 – January – April – Nineteen Thousand Nine Hundred Sixty-Seven Dollars (\$19,967.00)

SIGNATURES



 Bernard J. Laird
 Chief Executive Officer
 Associated Appraisal Consultants, Inc.

November 7, 2011
Date

Authorized Signature
City of Menasha

Date

Associated Appraisal Consultants Quick Facts

History

Associated Appraisal has been in the mass appraisal business since 1959. Our primary focus is municipal assessment through maintenance and revaluation programs. Our client base is divided between providing services directly to municipalities by acting as the statutory assessor or supporting the local municipal assessor. We are particularly well suited for either role.

Experience

With over 50 years of experience, Associated Appraisal has provided consulting/assessment services throughout Wisconsin. We have had the opportunity to reassess/revalue municipalities that have increased or decreased in value. With the diversity of our client base ranging from the shores of Lake Geneva to the backwoods of northern Wisconsin, we are aware of the many complexities of assessment practices. This diversity and experience is what gives Associated Appraisal the leading edge.

Office and Staff

When you call our office, Monday through Friday, you will be greeted by a friendly voice ready to direct your inquiry to an appropriate team member who will willingly assist you. We also offer internet communication twenty-four (24) hours per day. Each municipal client has a primary point of contact, the project technician, providing a consistent relationship with The Associated Appraisal team. Our corporate office is located in Appleton with satellite offices in Lake Geneva (Southern) and Hurley (Northern).

Public Relations

We routinely utilize printed assessment informational materials that are made available to property owners. Clients are informed of the progress of the assessment work for use in newsletters and newspaper articles. For revaluation programs, we can provide knowledgeable speakers to attend organizational and municipal meetings.

Assessment Documentation

Assessment documentation is what sets Associated Appraisal above the rest. For property owners demanding answers to assessment methodology, we document all aspects of the revaluation project. The property record card includes land data, improvement data, sales data, improvement pictures, appropriate appraisal reports, property maps and any other documentation needed to defend values. A master Revaluation Report Book is also prepared that is frequently used by the Board of Review to aid in understanding the methodology. Included are complete reports for assessment levels, sales information and pictures of sale properties, all database data for valuation tables, a detailed sales analysis as well as other reports needed to support values.

Identification and Image

Associated Appraisal maintains a professional image in the field, at the Open Book, and Board of Review hearings. For identification in the field, our staff members carry letters of introduction, wear Associated Appraisal company ID tags and apparel, and drive red company trucks clearly identified as Associated Appraisal fleet vehicles.

Computer and Software

Our computer network is a Novell Network. Associated Appraisal utilizes nearly all assessment software and can adapt to most municipal needs. Our CAMA software, Market Drive, utilizes the market approach to value for residential properties, and Marshall & Swift cost tables for commercial properties. Providing our clients with information via the Internet is also readily available.

Why Choose Associated Appraisal

With over 50 years of experience, our goals are very clear. We are in the assessment business, full time, providing our clients with professional and reliable service. Our client base over the years has provided us with many diverse appraisal opportunities giving us the experience to confidently accept any job and meet all expectations of our clients.

Revaluation Experience

- Associated Appraisal Consultants, Inc. Assessor for State of Wisconsin ordered revaluation for the Town of Bridge Creek in Eau Claire County
- Project Manager Mark Brown has been responsible for the supervision and work for over 20 revaluations
- Responsible for cities and villages with over One (1) Billion Dollars in Equalized Value
- Responsible for revaluation of 28,000 parcels for 2012

Assessment Experience with Potential Tax Exempt Properties

- Provided assessment of Municipal Properties such as a garage at no additional cost to the Municipality
- Work with Thirty (30) or more requests for Tax Exempt Status on an annual basis
- Examples Associated has worked with are:
 - Low income housing
 - Partially exempt non-profit senior housing
 - Clinics that are partially taxable and partially exempt

Accuracy of Assessment Work

- Utilize Sales Ratio Studies produced by the Department of Revenue
 - Department of Revenue looks at sales data to determine how close the assessed value is to the sale value
 - Department of Revenue does spot checks of Assessor work
- Utilize Market Drive CAMA software to run comparison reports
- Staff shall perform periodic inspections of data to ensure accuracy

Date Available

- Upon receipt of signed agreement

Water Front Clients

Lakes Michigan and Superior

City of Sturgeon Bay
Town of Mosel
Town of Sevastopol
Town of Sheboygan
Town of Somers
Town of Superior
Village of Shorewood

Other Major Lakes

City of Green Lake – Green Lake
City of Menasha – Lake Winnebago
Town of Beaver Dam – Beaver Dam Lake
Town of Calamus – Beaver Dam Lake
Town of Linn – Lake Geneva
Village of Sherwood – Lake Winnebago
Village of Maple Bluff – Lake Mendota
Town of Delton – Lake Delton
Town of Westport – Lake Mendota

This is a sample of the municipalities we currently work with that have water front.

**Cities Partnering with
Associated Appraisal Consultants, Inc.**

| City | County | Total Parcel Count | Total Improvements | Total Value |
|-----------------------|-------------------|---------------------------|---------------------------|--------------------|
| City of Watertown | Dodge/Jefferson | 7813 | 7177 | \$ 1,453,313,700 |
| City of Menasha | Calumet/Winnebago | 6210 | 5884 | \$ 984,520,600 |
| City of Sturgeon Bay | Door | 4638 | 4017 | \$ 803,424,500 |
| City of Fort Atkinson | Jefferson | 4576 | 4281 | \$ 872,825,500 |
| City of Baraboo | Sauk | 4567 | 3944 | \$ 788,533,700 |
| City of River Falls | Pierce/St. Croix | 4288 | 3696 | \$ 899,359,200 |
| City of Monroe | Green | 4233 | 4025 | \$ 594,812,000 |
| City of New Richmond | St. Croix | 3988 | 2874 | \$ 564,723,700 |
| City of Shawano | Shawano | 3732 | 3283 | \$ 494,994,900 |
| City of Reedsburg | Sauk | 3422 | 2990 | \$ 533,953,000 |
| City of Saint Francis | Milwaukee | 3395 | 2959 | \$ 653,942,704 |
| City of Waupun | Dodge/Fond du Lac | 3216 | 2903 | \$ 389,223,600 |

References

City of Menasha

Tom Stoffel
Comptroller
140 Main Street
Menasha, WI 54952-3190
920-967-3630

City of Sturgeon Bay

Marty Olejniczak
Community Development Director
421 Michigan Street
Sturgeon Bay, WI 54235
920-746-6908

City of Reedsburg

Anna Meister
Clerk/Treasurer
PO Box 490
Reedsburg, WI 53959-0490
608-524-6404 ext. 235

Village of Mukwonago

Paul Moderacki
Administrator
440 River Crest Court
Mukwonago, WI 53149
262-363-6420

Village of Maple Bluff

Sandy Wilke
Clerk/Treasurer
18 Oxford Place
Madison, WI 53074
608-244-3048

City of Shawano

Michael Hall
Administrator
127 Sawyer Street
Shawano, WI 54166
715-526-6138

City of Watertown

Mike Hoppenrath
Clerk/Treasurer
PO Box 477
Watertown, WI 53094
920-262-4009

City of Fort Atkinson

Matt Trebatoski
Clerk/Treasurer
101 N. Main Street
Fort Atkinson, WI 53538
920-536-7760

City of Wisconsin Dells

Dale Darling
Clerk/Treasurer
PO Box 655
Wisconsin Dells, WI 53965
608-254-2012

Village of Kohler

Laurie Lindow
Clerk/Treasurer
319 Highland Drive
Kohler, WI 53044
920-459-3873 x 106

Village of Waunakee

Julee Helt
CMC
PO Box 100
Waunakee, WI 53597
608-850-8500

City of River Falls

Scot Simpson
Administrator
222 Lewis Street, Suite 207
River Falls, WI 54022
715- 426-3402

More references available upon request.

Mark A. Brown
Associated Appraisal Consultants, Inc.
1314 West College Avenue
Appleton, WI 54914

SUMMARY: Assessor with vast experience performing reviews, inspections and appraisals of property using independent discretion and judgment within the guidelines set forth by statutory requirements and department policies and procedures.

Summary of Qualifications

- Seven years experience.
- Considerable ability to communicate complex information tactfully and effectively both orally and in writing with state regulatory agencies, county regulatory agencies, elected officials, municipal staff, and the general public.
- In-depth knowledge of accepted principals, methods and techniques of property appraisal including computerized assessment systems.
- Extensive knowledge of all laws and regulations pertinent to local tax assessments.
- Strong knowledge of real estate property values and land economics.
- Ability to accurately perform mathematical calculations, analyze data, and prepare reports.
- Strong project management skills including the ability prioritize projects and to organize, plan and direct the work of staff.
- Ability to read and interpret a wide variety of legal documents.

Professional Experience

Associated Appraisal Consultants, Inc., Appleton, Wisconsin

2005 – Present

Revaluations Manager

- Responsible for the management of the assessment staff to ensure revaluation projects are completed accurately and in a timely manner.
- Advise on the policy and methodology used to determine estimated fair market value and assign its proper classification in accordance with Wisconsin Statutes.
- Advise on the proper methodology to appraise the value of agricultural, commercial, residential, and personal properties.
- Provide quality control and supervision of the final output and ensure that proper documentation and records are maintained.
- Research and keep current on issues and developments that impact the municipalities' assessment function.
- Direct reassessment and appraisal programs on all agricultural, commercial, residential, and personal properties within the municipalities' limits.
- Define and organize the procedure to reevaluate neighborhoods.
- Analyze property sales through the use of regression analysis.
- Analyze valuation data of commercial and residential properties.
- Verify sales and assessment ratio studies.
- Defend assessed values at Board of Review, 70.85 Appeals to the Wisconsin Department of Revenue, and Circuit Court.
- Works as part of the management team to efficiently operate the company.

Associated Appraisal Consultants, Inc., Appleton, Wisconsin

2004 – 2005

Staff Appraiser

- Appraised all real property for accuracy of records, construction classification and computed appraisal of property.
- Recorded and updated property record cards by measuring and listing improved and vacant parcels.
- Gathered and verified assessment information.

Education

St. Norbert College, De Pere, Wisconsin
Bachelor of Business Administration, 2004

Certifications

Assessor III Certification – 2012 #JPP215191E
Assessor II Certification - 2005 #JPP215191D
Assessment Technician Certification - 2004

Continuing Education

| | |
|---|-----------------|
| IAAO Fundamentals of Mass Appraisal – 300 | October, 2011 |
| IAAO Income Approach to Valuation – 112 | August, 2011 |
| DOR's USPAP Compliance & Reporting Standards for Assessors | June, 2011 |
| How to Value & Defend Triple Net Lease Properties | March, 2011 |
| Current Issues in Commercial Real Estate | March, 2011 |
| Market Analysis and Highest and Best Use | March, 2011 |
| USPAP 15 Hour National Course 2010-11 | October, 2010 |
| Discounted Cash Flow & Band of Investment | June, 2010 |
| Analyzing Commercial Lease Clauses | March, 2010 |
| Distressed Property Considerations | March, 2010 |
| Appraising Apartments – 74.37 Appeals | September, 2009 |
| Valuation of Large & Unique Buildings | September, 2009 |
| Reconstructing Income & Expense | September, 2009 |
| Preparing for a S. 70.85 Assessment Appeal | April, 2009 |
| Using the Latest Mapping & GIS Tech. For Appraisal Purposes | April, 2009 |
| Sales Validation with Foreclosure Issue Focus | March, 2009 |
| Wisconsin Tax Policy for Assessors | March, 2009 |
| ABCs of Environmental Contamination | December, 2008 |
| Board of Review: An Assessment Perspective | March, 2008 |
| Mega Dairy Farms | September, 2007 |
| Introduction To Subsidized Housing | September, 2007 |
| Assessing 101 | April, 2005 |
| Correction of Assessment Errors-Statutory Procedures | April, 2005 |
| Appraising Convenience Stores | March, 2005 |

Professional Memberships

International Association of Assessing Officers
Wisconsin Association of Assessing Officers

Karen A. Loderbauer
Associated Appraisal Consultants, Inc.
1314 West College Avenue
Appleton, WI 54914

Summary of Qualifications

Fourteen years of experience as a Certified Assessment Technician performing support work for project managers and assessors and responding to assessment inquiries from the public.

Professional Experience

Associated Appraisal Consultants, Inc., Appleton, Wisconsin

1998 – Present
Project Technician

- Maintain and balance computerized assessment databases.
- Record and file information on property sales, property splits, building permits, class changes and new construction.
- Create computerized sketches of dwellings and commercial buildings on Apex software.
- Create maps and map detailing relative to legal descriptions of real estate.
- Perform and monitor data entry of property records into computerized format.
- Make all pertinent changes to the property record and assessment roll after field work is completed.
- Balance the assessment roll with the County Tax Lister to ensure exact correctness of assessments for tax billing.
- Prepare assessment notices and mail to taxpayers.
- Create the annual assessors final report for the Department of Revenue.
- Answer questions and concerns from taxpayers, realtors and municipal officials.

Certifications

Assessment Technician Certification – 1998

Continuing Education

Appraisal & Law/Management
Law/Management

August, 2001
August, 1999

Mark R. Verhyen
Associated Appraisal Consultants, Inc.
1314 West College Avenue
Appleton, WI 54914

Summary of Qualifications

Nine years experience as a Certified Assessment Technician currently heading the Personal Property Tax Department at Associated Appraisal Consultants, Inc. Prior work experience in the construction field.

Professional Experience

Associated Appraisal Consultants, Inc., Appleton, Wisconsin

2003 – Present

Mobile Home and Personal Property Administrator

- Compile the annual personal property assessment roll.
- Discover and catalog new personal property accounts for local taxable businesses.
- Create, mail, and review the annual personal property returns.
- Determine taxability or exemption of reported personal property.
- Balance the personal property assessment roll with the County Tax Lister to ensure exact correctness of assessments for tax billing.
- Administer mobile home parking permit fees for manufactured home communities.
- Physically inspect, measure and catalog mobile homes for municipal records.
- Appraise mobile homes using valuation schedule with adjustments determined by sales ratio studies.
- Mail, receive and review lottery credit eligibility reports.
- Supervise the personal property assistant and personal property clerk.
- Answer questions and concerns from taxpayers, realtors and municipal officials.

Education

Fox Valley Technical College – Appleton, Wisconsin

Certifications

Assessment Technician Certification – 1996

Continuing Education

Personal Property Overview

October, 2004

Dealing with the Taxpayer from Hell (and Other Coping Strategies)

October, 2004

John T. Holtan
Associated Appraisal Consultants, Inc.
1314 West College Avenue
Appleton, WI 54914

Summary of Qualifications

- Sixteen years experience in appraisal field.
- Considerable ability to communicate complex information tactfully and effectively with local officials, municipal staff, and the general public.
- In-depth knowledge of accepted principals, methods and techniques of property appraisal.
- Knowledge of all laws and regulations pertinent to the municipal assessment process.
- Extensive education in appraisal terminology and practices.
- Working knowledge of real estate property values and land economics in Wisconsin.
- Well versed in various computerized assessment CAMA systems.
- Experienced in WAN and LAN network environments including Novell.

Professional Experience

Associated Appraisal Consultants, Inc., Appleton, Wisconsin

1995 - Present

Vice President - Operations

- Responsible for the raising the levels of organizational performance and communications; strengthening customer satisfaction and customer loyalty.
- Responds to and resolves municipal client and property owner concerns.
- Primary network administrator for information technology including file management, network assistance, application software problems, and database management.
- Researches and keeps current on issues and developments which impact the municipalities' assessment function.
- Defends assessed values at Board of Review, 70.85 Appeals to the Wisconsin Department of Revenue, and Circuit Court.
- Works as part of the management team to efficiently operate the company.
- Purchases and maintains office equipment throughout the company.

Education

Luther College – Decorah, Iowa
Bachelor of Science - 1982

Certifications

Assessor I Certification – #JPN728326C
Assessment Technician Certification – 1996

Continuing Education

| | |
|--|-----------------|
| DOR's USPAP Compliance & Reporting Standards for Assessors | September, 2011 |
| WI Property Tax Litigation: | September, 2011 |
| What Every Assessor Needs to Know | |
| How to Defend Triple Net Lease Properties | March, 2011 |
| Current Issues in Commercial Real Estate | March, 2011 |
| Market Analysis & Highest and Best Use | March, 2011 |
| 2010/2011 National USPAP Update | October, 2010 |
| Critiquing an Appraisal – IAAP One-Day Forum (Parts 1&2) | September, 2010 |
| Unique Commercial Buildings | September, 2010 |
| Discounted Cash Flow & Band of Investment | June, 2010 |
| Analyzing Commercial Lease Clauses | March, 2010 |
| Distressed Property Considerations | March, 2010 |
| Current Market Conditions Symposium | December, 2009 |
| Practical Tips for Assessors in Assessment Appeals | October, 2009 |
| Is it a Modular or Sectional Home? | October, 2009 |
| Assessor Requirements & the Wisconsin Property Assessment | September, 2009 |
| Wisconsin Property Tax Litigation 2009: What Every Assessor Needs To Know | September, 2009 |
| Valuation of Large & Unique Buildings | September, 2009 |
| Appraising Dairy Farms | June, 2009 |
| Sales Validation with Foreclosure Issue Focus | March, 2009 |
| Wisconsin Tax Policy for Assessors | March, 2009 |
| ABCs of Environmental Contamination | December, 2008 |
| Illinois Assessing | September, 2008 |
| Assessment Software | September, 2008 |
| Master Limited Partnerships and Business Models – Should Form of Ownership Affect Assessment Procedures? | September, 2008 |
| Using the Electronic Real Estate Transfer Return System | September, 2008 |
| Board of Review: An Assessment Perspective | March, 2008 |
| WI Energy Star Program: Identifying & Understanding Valuation Considerations | December, 2007 |
| Wisconsin Property Tax Litigation 2007: What Every Assessor Needs to Know | September, 2007 |
| Typical Financing/Current Legal Issues | March, 2007 |
| Considerations in Valuing Waterfront Property | December, 2005 |
| DOR & Statewide Automation Efforts | September, 2005 |
| Claims for Excessive Assessments; Sec 74.37 | September, 2005 |
| Corrections to Assessments | August, 2005 |
| Hot Topics – Tax Policy | August, 2005 |
| Wisconsin Real Property Listers: Who are they? What do they do? | March, 2005 |
| Tools in Estimating Construction Cost & Quality Factors | December, 2004 |
| GIS and the Assessor's Office | September, 2004 |
| DOR Organization & Reorganization | September, 2004 |
| Reviewing Your Assessment Practices | September, 2004 |
| The Real Estate Market – Trends & Forecasts | June, 2004 |
| Subsidized Housing Rules & Regulations | March, 2004 |
| Geographic Information Systems (GIS) and CAMA | December, 2003 |

| | |
|--|-----------------|
| Wisconsin Property Tax Litigation 2003 | September, 2003 |
| Ethics & Public Records Law & Wisconsin Assessors | September, 2003 |
| USPAP Update for Assessors & Appraisers | June, 2003 |
| Explosive Growth: Office Management/Commercial Development Feasibility | March, 2003 |
| Property Tax Exemption Applications | September, 2002 |
| Expert Witnesses | September, 2002 |
| Wisconsin Property Tax Litigation 2002: What Every Assessor Needs to Know | September, 2002 |
| Contracts, Bidding, Rural Issues | September, 2002 |
| Assessment Compliance (70.05) and Adjustments (70.57) | June, 2002 |
| Wisconsin Property Tax Litigation 2001: What Every Assessor Needs to Know | September, 2001 |
| S 70.05 Non-Compliance Training 2001 | August, 2001 |
| Board of Review | September, 2000 |
| Small Jurisdiction Annual Activities & CAMA Applications | September, 2000 |
| S 70.05 Non-Compliance Training 2000 | August, 2000 |
| The Application of a Completed Geographic Information System (GIS) | December, 1998 |
| Waterfront Properties Assessment | September, 1998 |
| USPAP and the Wisconsin Assessor | September, 1998 |
| Assessment Process | September, 1998 |
| Exploring Your Resources | September, 1998 |
| New Telephone Company Utility Tax Methods, Bureau of Manufacturing and Telco Assessments | March, 1998 |
| Agricultural Use Value Assessment | November, 1997 |
| S 70.05 Non-Compliance Municipal Training | October, 1997 |
| Post Board of Review Appeals and Adjustments | October, 1997 |
| Assessing Unique Homes | October, 1997 |
| Wisconsin Land Records, GIS Training Seminar, Development of a Basic GIS Program | September, 1997 |
| Commercial Properties at the Board of Review – Handling a Large Commercial Appeal | March, 1997 |
| Valuation of Business Personal Property | September, 1996 |
| S 70.05 Non-Compliance Municipal Training 1996 | September, 1996 |
| Implementing Use-Value Treatment of Agricultural Land | March, 1996 |
| Answering Difficult Assessment Questions - 1995 | October, 1995 |
| Introduction to Cost Approach Workshop | October, 1995 |
| S 70.05 Non-Compliance Municipal Training 1995 | August, 1995 |

Professional Memberships

Wisconsin Association of Assessing Officers, Current sitting Executive Board Member 2009-2011
 AVOW Newsletter Committee
 Commercial Sales Committee

Northeast Wisconsin Assessors Association, 1995 to present

Indianhead Association of Assessing Officers 1997-2000



CERTIFICATE OF LIABILITY INSURANCE

OP ID JV
ASSOC01

DATE (MM/DD/YYYY)

02/28/12

PRODUCER
ADEMINO & ASSOCIATES INC
DAVID ADEMINO
.001 TRUMAN P O BOX 99
KIMBERLY WI 54136-0099
Phone: 920-734-3110 Fax: 920-734-6027

INSURED

ASSOCIATED APPRAISAL
CONSULTANTS INC
PO BOX 2111
APPLETON WI 54911

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

| INSURERS AFFORDING COVERAGE | NAIC # |
|---|--------|
| INSURER A: GENERAL CASUALTY | 24414 |
| INSURER B: UNDERWRITERS AT LLOYDS, LONDON | |
| INSURER C: | |
| INSURER D: | |
| INSURER E: | |

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS

| INSR LTR | ADD'L INSRD | TYPE OF INSURANCE | POLICY NUMBER | POLICY EFFECTIVE DATE (MM/DD/YYYY) | POLICY EXPIRATION DATE (MM/DD/YYYY) | LIMITS | |
|----------|--|--|----------------|------------------------------------|-------------------------------------|--|--------------|
| A | | GENERAL LIABILITY | CCS 0859674 | 11/01/11 | 11/01/12 | EACH OCCURRENCE | \$ 1,000,000 |
| | | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | \$ 200,000 |
| | | <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR | | | | MED EXP (Any one person) | \$ 10,000 |
| | | | | | | PERSONAL & ADV INJURY | \$ 1,000,000 |
| | | | | | | GENERAL AGGREGATE | \$ 2,000,000 |
| | | | | | | PRODUCTS - COMP/OP AGG | \$ 1,000,000 |
| | | | | | | GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | |
| A | | AUTOMOBILE LIABILITY | CBA 0859671 | 11/01/11 | 11/01/12 | COMBINED SINGLE LIMIT (Ea accident) | \$ 1,000,000 |
| | | <input checked="" type="checkbox"/> ANY AUTO | | | | BODILY INJURY (Per person) | \$ |
| | | <input type="checkbox"/> ALL OWNED AUTOS | | | | BODILY INJURY (Per accident) | \$ |
| | | <input type="checkbox"/> SCHEDULED AUTOS | | | | PROPERTY DAMAGE (Per accident) | \$ |
| | <input type="checkbox"/> HIRED AUTOS | | | | | | |
| | <input type="checkbox"/> NON-OWNED AUTOS | | | | | | |
| | | GARAGE LIABILITY | | | | AUTO ONLY - EA ACCIDENT | \$ |
| | | <input type="checkbox"/> ANY AUTO | | | | OTHER THAN EA ACC | \$ |
| | | | | | | AUTO ONLY AGG | \$ |
| A | | EXCESS / UMBRELLA LIABILITY | CCU 0859673 | 11/01/11 | 11/01/12 | EACH OCCURRENCE | \$ 3,000,000 |
| | | <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE | | | | AGGREGATE | \$ 3,000,000 |
| | | <input type="checkbox"/> DEDUCTIBLE | | | | | \$ |
| | | <input checked="" type="checkbox"/> RETENTION \$0 | | | | | \$ |
| A | | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | CWC 0859672 | 11/01/11 | 11/01/12 | <input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER | |
| | | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) | | | | E.L. EACH ACCIDENT | \$ 100,000 |
| | | If yes, describe under SPECIAL PROVISIONS below | | | | E.L. DISEASE - EA EMPLOYEE | \$ 100,000 |
| | | OTHER | | | | E.L. DISEASE - POLICY LIMIT | \$ 500,000 |
| B | | ERRORS & OMISSIONS | MPL 1129252.11 | 01/12/11 | 01/12/12 | \$5000 DED | \$1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

CERTIFICATE HOLDER

MENAS-1

CITY OF MENASHA
140 MAIN ST
MENASHA WI 54952

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE
DAVID VAN BOOGARD

IMPORTANT

If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

This Certificate of Insurance does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.