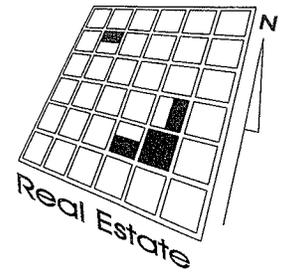


Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



November 8, 2012

Mr. Mo Hansen, Clerk/Treasurer
City of Waterloo
136 North Monroe Street
Waterloo, WI 53594

Dear Mr. Hansen:

I am very pleased to provide the City of Waterloo with a proposal for assessment services with our firm. I would like to take this opportunity to share with you some background about Associated Appraisal Consultants, Inc.

Associated Appraisal Consultants, Inc. has been in the mass appraisal business since 1959. Our primary focus is municipal assessment through annual maintenance and revaluation programs. We currently serve many municipalities with a diverse variety of property types, ranging from the mansions of Lake Geneva to the unique properties of Wisconsin Dells as well as Lake Superior communities and everything in between.

Unparalleled service is our strength. While our assessors are in the field, our administrative staff is in the office, Monday through Friday, to assist our clients, property owners, and businesses. We provide a toll-free phone number and every caller receives personalized, immediate service, not a voice mailbox or a recorded message. In these times of increasingly automated communication technology, we pride ourselves on offering immediate, friendly, personal contact for anyone calling our office. We also offer email access as a way to service those who cannot call during normal business hours.

We provide an optional service to our clients to have their municipal assessment records posted on our website. The website offers easy-to-use search criteria and shows land and improvement data, including digital photos of all properties within the municipality. Please visit our website at www.apraz.com and click on "Property Search".

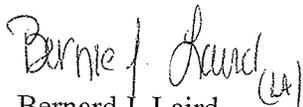
Our image also sets us apart from other assessment firms. When fieldwork begins, your residents can readily identify the Associated Appraisal Consultants team by our fleet of red trucks clearly displaying our company name and logo. In addition, field appraisers wear company clothing and carry photo ID tags and letters of introduction. We understand that residents can be reluctant to let anyone photograph their property, much less perform an interior inspection. Therefore, before even beginning our fieldwork, we inform property owners of who we are, why we are there, and what we'll be doing. By doing so, we help to educate the public and alleviate anxiety.

Associated Appraisal Consultants, Inc. uses cutting-edge computer aided appraisal software to create modern computerized assessment records. Our records include digital photographs, computerized sketches of buildings, a map indicating location of property, sales data, permitting information and all owner correspondence. Global Positioning Systems can also be integrated. We are a fully computerized and networked organization.

This is our business. We are proud of the reputation we have in the industry, from both our clients and state equalization officials. We put our best foot forward with every opportunity.

Please consider working with us. We welcome with great enthusiasm the prospect of working for you!

Respectfully,



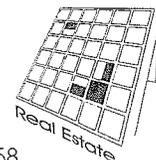
Bernard J. Laird
Chief Executive Officer

BJL/lma

Associated Appraisal Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva

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



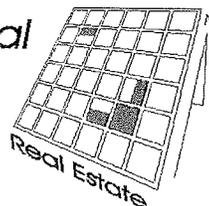
City of Waterloo Jefferson County

PROPOSAL FOR ASSESSMENT SERVICES



Associated Appraisal
Consultants, Inc.

Appleton ■ Hurley ■ Lake Geneva



Associated Appraisal Consultants, Inc.
City of Waterloo, Jefferson County
Municipal Assessor RFP Summary

Alternative 1: 3 year Computer Assisted/Statistical Revaluation (Years 2 & 5)

Maintenance 2013 – Eight Thousand Five Hundred Dollars (**\$8,500.00**)
Statistical Revaluation 2014 – Fourteen Thousand Two Hundred Dollars (**\$14,200.00**)
Maintenance 2015 – Eight Thousand Six Hundred Dollars (**\$8,600.00**)
Maintenance 2016 – Eight Thousand Six Hundred Fifty Dollars (**\$8,650.00**)
Statistical Revaluation 2017 – Fifteen Thousand Two Hundred Dollars (**\$15,200.00**)
Maintenance 2018 – Eight Thousand Seven Hundred Fifty Dollars (**\$8,750.00**)

Total Six Year Cost Not to Exceed: Sixty-Three Thousand Nine Hundred Dollars (**\$63,900.00**)

Alternative 2: Full Revaluation (Year 2)/Statistical Revaluation (Year 5)

Maintenance 2013 – Eight Thousand Five Hundred Dollars (**\$8,500.00**)
Full Revaluation 2014 – Forty-Nine Thousand Five Hundred Dollars (**\$49,500.00**)
Maintenance 2015 - Eight Thousand Six Hundred Dollars (**\$8,600.00**)
Maintenance 2016 – Eight Thousand Six Hundred Fifty Dollars (**\$8,650.00**)
Statistical Revaluation 2017 – Twelve Thousand Two Hundred Dollars (**\$12,200.00**)
Maintenance 2018 – Eight Thousand Seven Hundred Fifty Dollars (**\$8,750.00**)

Total Six Year Cost Not to Exceed: Ninety-Six Thousand Two Hundred Dollars (**\$96,200.00**)

Alternative 3: Full Value Assessment

2013 – Seventeen Thousand Dollars (**\$17,000.00**)
2014 – Seventeen Thousand Dollars (**\$17,000.00**)
2015 – Seventeen Thousand Dollars (**\$17,000.00**)
2016 – Seventeen Thousand Dollars (**\$17,000.00**)
2017 – Seventeen Thousand Dollars (**\$17,000.00**)
2018 – Seventeen Thousand Dollars (**\$17,000.00**)

Total Six Year Cost Not to Exceed: One Hundred Two Thousand Dollars (**\$102,000.00**)

Alternative 4: Maintenance with Data Conversion

2013 - Eight Thousand Five Hundred Dollars (**\$8,500.00**)
2014 – Eight Thousand Five Hundred Fifty Dollars (**\$8,550.00**)
2014 - Data Conversion: Three Thousand Eight Hundred Dollars (**\$3,800.00**)
2015 - Eight Thousand Six Hundred Dollars (**\$8,600.00**)
2016 – Eight Thousand Six Hundred Fifty Dollars (**\$8,650.00**)
2017 – Eight Thousand Seven Hundred Dollars (**\$8,700.00**)
2018 – Eight Thousand Seven Hundred Fifty Dollars (**\$8,750.00**)

Total Six Year Cost Not to Exceed: Fifty-Five Thousand Five Hundred Dollars (**\$55,500.00**)

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate or assessment uniformity is poor or full revaluation hasn't been done in 10 years or assessment uniformity is poor or reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All property	All property	Changes identified in column D PLUS Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Assessmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Discovery & assessment of Personal Property	Required	Required	Required	Required

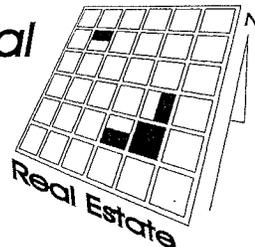
AGREEMENT
FOR
ASSESSMENT SERVICES

**Prepared for the City of Waterloo
Jefferson County**

By
Associated Appraisal Consultants, Inc.
1314 W. College Avenue
P.O. Box 2111, Appleton, WI 54912-2111
Phone (920) 749-1995
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

Associated Appraisal Consultants, Inc.
Assessment Services Proposal January 1, 2013 – December 31, 2015

MAINTENANCE SCOPE OF SERVICES:

1. Associated Appraisal shall perform all the work required to properly and professionally assess the real and personal property of the City in accordance with applicable Wisconsin State Statutes.
2. Associated will review and assess all properties that were under partial construction as of January 1st of the previous year.
3. Associated will review and assess new construction as of January 1st of the current year.
4. Associated will mail out state approved blotters to all holders of personal property in the City, audit the returned forms and place the new values in the assessment roll.
5. Associated Appraisal will account for all buildings destroyed and/or demolished.
6. Associated Appraisal will implement use value assessment of agricultural lands per specifications set forth by the Wisconsin Department of Revenue.
7. Associated Appraisal will process parcel subdivisions, lot-line adjustments new plats and any other land divisions.
8. Associated Appraisal will correct legal descriptions as appropriate.
9. Associated Appraisal will take digital photographs of new construction on or about January 1st annually, also on the review process if needed.
10. Associated Appraisal will maintain property owner lists, with current name and address changes, and mailing addresses if different. Said lists shall be kept at the City Hall.
11. Associated Appraisal will post assessments to real estate transfer returns and record sale information to an electronically stored and maintained database in accordance with Wisconsin Department of Revenue requirements.
12. Associated Appraisal will annually update all property owner record cards with new legal description labels.
13. Associated Appraisal will mail Notices of Increased Assessments to property owners and others as required.
14. Associated Appraisal will conduct Open Book sessions in accordance with Wisconsin State Statutes. Associated shall prepare a written statement regarding Open Book dates, times and instructions on how to set up an appointment for an Open Book session, at least one month prior to the first Open Book session.
15. Associated Appraisal shall be responsible for insuring that all procedures are properly completed for the Board of Review proceedings to be held according to State Statutes.
16. Associated Appraisal shall attend the Board of Review meeting to defend their valuations and work product. Associated Appraisal shall justify appraisals and represent the City at all meetings of the Board of Review and Department of Revenue.
17. In the event of an appeal of a Board of Review determination to the courts, or to the Wisconsin Department of Revenue, it is agreed that Associated Appraisal will be available to furnish expert testimony in defense of any of the assessed values.
18. Associated Appraisal shall report on every sale, after its occurrence to the State of Wisconsin Department of Revenue and the City Clerk/Treasurer. Associated Appraisal shall conduct a site visit contemporaneous with the sale, shall perform an interior and exterior inspection to verify property attributes, and shall take a digital color photograph of all inspections. Associated Appraisal shall make such investigation as it is reasonably necessary to determine if the sale constituted an arm's length transaction. If Associated Appraisal is, after reasonable inquiry, unable to determine if the sale constitutes an arm's length transaction, Associated Appraisal shall

presume it is an arm's length transaction. A copy of all information provided to the State by Associated Appraisal shall be provided to the City Clerk/Treasurer.

19. Associated Appraisal will be responsible for providing the Wisconsin Department of Revenue with final reports of assessed values after the Board of Review meeting date.
20. Associated Appraisal will supply to the City a complete set of computer property assessment records (including digital photographs of each property). Associated Appraisal will provide digital photographs with comparable properties in preparation for the Board of Review meeting(s) so that the Board and the petitioner have evidence of comparability. Additionally, Associated Appraisal shall update the City's assessment computer records within fourteen (14) days of the final adjournment of the Board of Review. Associated Appraisal will electronically export the completed assessment roll to the Grant County Tax Listing Offices in the format required.
21. Associated Appraisal shall assure that assessment records maintained at City Hall are the most current at all times.
22. Associated Appraisal shall communicate openly and in a timely fashion with the proper City personnel and the public in the handling of all appeals to ensure the Board of Review has all available information to render its decisions. Associated Appraisal is expected to present a positive, professional image in both dress and conduct while working with City staff and the public, especially during the appeals process. Associated Appraisal staff will carry proper photo identification to assure the public of their identity and purpose of gaining access to private property.
23. Associated Appraisal shall interact with the business and residential community and media to educate and provide greater clarity of the assessor's role in the property taxation process, the methodology of property tax assessment and its application in particular instances and to communicate assessment scheduling. On occasion, information materials shall be provided for the City website, newsletter and other similar publications.
24. Associated Appraisal shall be available to attend Common Council and other related meetings on an as needed basis.
25. Associated Appraisal shall be familiar with the responsibilities of complying with Wisconsin's open records law and proper administration of that law with respect to assessment records.
26. Associated Appraisal will provide a toll free phone number for City officials and residents to contact them during regular business hours Monday through Friday. Calls shall be returned within forty-eight (48) business hours. Associated Appraisal will attempt to make contact with property owners to arrange appointments for property inspections for records maintenance purposes. The City shall be advised by Associated Appraisal when they are in the community performing work.
27. Associated Appraisal will supply to the City a complete set of computer property assessment records (to include digital photographs of each property) that are compatible with the City's computer equipment and software. Additionally, Associated shall update the City's assessment computer records within fourteen (14) days of the final adjournment of the Board of Review.
28. Associated Appraisal Consultants, Inc., as the contract Assessor, shall be responsible to fulfill the duties of the statutory Assessor and all other duties incidental to the normal duties of the Assessor.

APPROACH TO VALUE. Assessor shall assess all taxable real estate according to market value, as established by professionally acceptable appraisal practices, except where otherwise provided by law. Assessor shall consider the sales comparison approach, the cost approach and the income approach in the valuation of all property.

- 1) **Sales Comparison Approach.** Assessor will collect, compile and analyze all available sales data for the municipality in order to become familiar with the prevailing market conditions and activity. A detailed analysis of sales data will be prepared, including a picture book of recent residential and agricultural sales. Vacant land sales will also be compiled and analyzed. In valuing property by the sales comparison approach, subject

properties will be appraised through a detailed comparison to similar properties that have recently sold, making careful consideration of similarities and differences between the subject and comparable sale properties.

- 2) **Cost Approach.** The cost approach to value will be considered for all taxable improved property. Replacement costs for residential and agricultural improvements will be calculated per Volume II of the *Wisconsin Property Assessment Manual*. Replacement costs for commercial improvements will be calculated using Marshall & Swift valuation service. All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence will be accurately documented and deducted from current replacement costs.
- 3) **Income Approach.** Consideration of the income approach to value will be made when the income or potential income generated by the real estate is deemed likely to affect the property's resale value. Data to be analyzed will include economic rents, typical vacancy rates and typical operation expense ratios. In the valuation of property by the income approach, adequate records will be prepared, showing a reconstruction of income and expenses, as well as all calculations used to arrive at market value, including formulas and capitalization rates as appropriate to the type of property being appraised.

GENERAL REQUIREMENTS

A. **OATH OF OFFICE.** As the Assessor is a corporation, the person designated as responsible for the assessment shall take and subscribe to an oath or affirmation supporting the Constitution of the United States and to the State of Wisconsin and to faithfully perform the duties of Assessor. The oath shall conform to Section 19.01, Wis. Stats. and be filed with the Municipal Clerk prior to commencing duties. Assessor shall assume the appointed office of city assessor as per Wisconsin Statutes 70.05 (1) for the duration of this contract and shall perform all statutory duties appertaining to such office. As such the Municipality shall hold harmless the Assessor from all claims and liabilities relating to the assessment or taxation of property, including but not limited to claims made under Statutes 74.35, 74.37 and circuit court claims, unless otherwise specified in this agreement.

B. **QUALIFICATIONS AND CONDUCT OF PERSONNEL.** The Assessor shall provide at its own expense any personnel necessary and shall comply with the following:

- 1) All personnel providing services shall be currently certified in compliance with Sec. 70.05 and 73.09, Wis. Stats. and the administrative rules prescribed by the Wisconsin Department of Revenue.
- 2) Assessor's field representatives shall carry photo identification cards.
- 3) All employees, agents, or representatives of the Assessor shall conduct themselves in a safe, sober, and courteous manner while performing services within the Municipality.
- 4) The Assessor shall review any complaint relative to the conduct of the Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees unsatisfactory, the Assessor shall, for good cause, remove such employees from work upon written request by Municipality.

C. **ASSESSOR PROVIDED INSURANCE AND INDEMNITY.** The Assessor agrees as follows:

- 1) The Assessor shall obtain and maintain during the term of this contract full coverage insurance to protect and hold harmless the Municipality which insurance is to include:
 - (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
-----------------------	--------------
- 2) The Assessor shall provide the Municipality with certificates for all required insurance, with the Municipality as a named insured. All insurance coverage shall contain a 10-day advance notice of cancellation to the Municipality. The Assessor shall timely pay all insurance premiums.
- 3) Liability for bodily injury, disability, and/or death of employees or any person or for damage to property caused in any way, directly or indirectly, by the operations of the Assessor within the Municipality shall be assumed by that Assessor and the Assessor shall indemnify and hold harmless the Municipality against all claims, actions, proceedings, damages, and liabilities, including reasonable attorneys fees, arising from or connected with the Assessor's activities in connection with the services provided to the Municipality, including but not limited to, any acts or omissions of the Assessor, the Assessor's employees, agents, representatives, and any other person doing business with Assessor. This paragraph is not to be in conflict with Sec. 893.89(4), Wis. Stats.

D. OWNERSHIP OF RECORD. All records prepared or maintained in connection with assessments in the Municipality shall at all times be and remain the sole property of the Municipality, including (a) all records prepared in connection with assessments in the Municipality including, but not limited to property record cards, personal property forms, maps, and any other schedules or forms, (b) all records and materials obtained from the municipality and not previously returned to include maps, and Assessor's records, and (c) materials specifically obtained and/or used for performance of assessment work for the Municipality, to include aerial photos, maps, depth factor tables, copies of leases, correspondence with property owners, sales data, copies of real estate transfer returns, and operating statements of income property, and (d) if the record system is computerized, at a minimum, provide that the software be able to create an exportable text file of data.

TERM AND TERMINATION

A. **TERM.** The term of this Contract is for the 2013, 2014 and 2015 assessment years. The assessor shall have completed all work under this agreement on or before the second Monday of May or 30

days thereafter, excluding appearances beyond the Board of Review. The date of completion may be extended, if necessary, under the terms of this contract and by mutual consent.

B. **TERMINATION.** Either party may terminate this Contract only with cause, cause being defined as default of the other party of terms of this Contract upon sixty (60) days written notice to the other party. Upon termination by either party, Assessor shall deliver to the Municipality all records and materials in Assessor's possession used or created during this Contract. During the 60-day wind down period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records.

C. **AUTOMATIC RENEWAL.** This Agreement will automatically renew for successive annual assessment years unless either party, on or before July 1 of the preceding year, notifies the other party by certified mail of their desire to non-renew.

COMPENSATION & ADDITIONAL SERVICES

ALTERNATIVE 1: 3 year Computer Assisted/Statistical Revaluation (Years 2 & 5)

- 1) For the valuation of residential properties, a CAMA system shall be used
- 2) For the valuation of commercial properties, a CAMA system shall be used.
- 3) For the valuation of personal property, the Wisconsin Property Assessment Manual procedures shall be followed.
 - a. Associated Appraisal will complete all revaluation work in a timely and professional manner in compliance with Wisconsin State Statutes and with the Wisconsin Property Assessment Manual. The Assessor will complete a Market Update in line with current sales for all properties in the City.
- 4) Associated Appraisal will reconcile existing property record card data with data maintained in the mass appraisal software program.
- 5) Associated Appraisal will review all recent property sales, perform an outside property inspection to verify property attributes, and take digital color photographs of all current sales.
- 6) Associated Appraisal will perform sales analysis to determine value trends and help to build a valuation model specifically for the City.
- 7) Associated Appraisal will apply the new valuation model to existing property record information to arrive at a new assessed value for all property in the City.
- 8) Associated Appraisal will individually review each property to ensure a fair and equitable assessment.

Maintenance: 2013 – Eight Thousand Five Hundred Dollars (\$8,500.00)

Market Adjustment: 2014 – Fourteen Thousand Two Hundred Dollars (\$14,200.00)

Maintenance: 2015 - Eight Thousand Six Hundred Dollars (\$8,600.00)

Maintenance: 2016 - Eight Thousand Six Hundred Fifty Dollars (\$8,650.00)

Market Adjustment: 2017 – Fifteen Thousand Two Hundred Dollars (\$15,200.00)

Maintenance: 2018 - Eight Thousand Seven Hundred Fifty Dollars (\$8,750.00)

Total Six Year Cost Not to Exceed: Sixty-Three Thousand Nine Hundred Dollars (\$63,900.00)

ALTERNATIVE 2: 100% Interior/Exterior Inspection (Year 2) Computer Assisted / Statistical Revaluation (Year 5)

- 1) Inspect the interior and exterior of all improved residential parcels.

- a. Associated Appraisal shall inspect 100% of the properties to be appraised and will carefully measure and list all improvements to be appraised. In the event that no one is available upon the initial visit, a call back card will be left with clear instructions for making an appointment to complete the interior inspection.
 - b. Associated Appraisal will schedule appointments. If the resident makes no appointment, the assessor will mail a letter requesting an appointment for an interior review.
 - c. Appointments / inspections will be conducted between the hours of 8:00 AM and 7:00 PM Monday through Saturday, excluding holidays.
 - d. Associated Appraisal will provide a digital photograph of each improved and vacant parcel. Any unique or unusual properties may require more than one picture.
- 2) Inspect the interior and exterior of all improved commercial properties.
- a. Associated Appraisal shall physically visit and inspect 100 % of the properties to be appraised and will carefully measure and list all improvements to be appraised.
 - b. All internal inspections for commercial property will be done by appointment. Associated Appraisal shall schedule all appointments.
 - c. Associated Appraisal will provide a digital photograph for each improved parcel. Any unique, large or unusual properties may require more than one photograph.
- 3) Inspect all other classes of property, except manufacturing, according to state statutes.
- 4) Value all unimproved parcels.
- 5) Associated Appraisal shall consider the cost, market and income approaches in the valuation of all vacant and improved parcels by computer assisted means.
- 6) Data Specifications
- a. The inspection data will be recorded on new Department of Revenue forms. Detailed notes about the structure will be written on the forms in clear, legible writing.
 - b. Additional information including market data, building costs, sales, rental leasehold improvements and income and expense data shall be collected as circumstances dictate.
 - c. Data collection for income producing properties shall include rental rates, leasehold improvements, vacancy rates and income and expense data. This information shall be maintained in a separate, secure location at City Hall.
 - d. Documentation will be noted on each property listing/record card including the time, date and Assessor for each inspection or attempted inspection. The person authorizing the internal inspection shall sign said document.
 - e. The Assessor will measure all improvements to verify the accuracy of the existing sketches. All corrections including dimensions, labels and new areas should be noted on the sketch in red pencil. If the drawing is missing, the Assessor shall create one.
 - f. The Assessor will perform all square footage calculations and verify accuracy. All incomplete, unverified and/or inaccurate measurements and/or calculations will be corrected at not additional expense to the City.
 - g. Completed listing sheets and sketches should be entered in the electronic database on a routine and timely manner. Any data deemed missing, illegible or inaccurate will be corrected at no additional cost to the City. The Assessor will make monthly progress reports to the City.
- 7) The contract goal shall be that 100% of all improved properties shall be inspected. The specified inspection rate assumes reasonable property owner cooperation and shall be therefore inclusive of "Certified No Response" properties.
- a. Prior to the Open Book hearing period, a time for public inspection of the proposed roll will be allowed. The open book period shall be scheduled to comply with appropriate statutes, be scheduled for day and evening sessions and ensure notice to affected properties.
 - b. The Board of Review for the revaluation period shall be scheduled at the mutual convenience of the Assessor, Board of Review and Clerk.

Additionally, in the fifth year of the contract, the revaluation shall include a computerized/statistical analysis consistent with the specifications as listed in Alternative 1: 3 Year Computerized/Statistical Revaluation.

Maintenance: 2013 – Eight Thousand Five Hundred Dollars (**\$8,500.00**)

Full Revaluation: 2014 – Forty-Nine Thousand Five Hundred Dollars (**\$49,500.00**)

Maintenance: 2015 – Eight Thousand Six Hundred Dollars (**\$8,600.00**)

Maintenance: 2016 – Eight Thousand Six Hundred Fifty Dollars (**\$8,650.00**)

Market Adjustment: 2017 – Twelve Thousand Two Hundred Dollars (**\$12,200.00**)

Maintenance: 2018 – Eight Thousand Seven Hundred Fifty Dollars (**\$8,750.00**)

Total Six Year Cost Not to Exceed: Ninety-Six Thousand Two Hundred Dollars (**\$96,200.00**)

ALTERNATIVE 3: Full Value Maintenance Assessment Services

- 1) Associated Appraisal shall maintain full value assessment for all non-manufacturing parcels in the City.
- 2) Associated shall physically inspect these parcels in the manner described in Alternative 2.
- 3) Annually the following inspection process shall be completed.
 - a. New construction, annexed properties, exempt status changes, and zoning changes shall be implemented.
 - b. Properties affected by legal description changes, building removal, fire, significant remodeling, or other major condition changes shall be inspected
 - c. All properties sold shall be inspected as set forth on page 6, item 19
 - d. Requests for review by property owners made to the Board of Review shall be inspected during the next assessment cycle
 - e. Inclusive of the properties listed above, Associated Appraisal shall physically inspect approximately one-sixth (16.6%) by strata category, of total non manufacturing parcel count as shown on the prior year's final Clerk's Statement of Assessment.

The results of the interior/exterior inspection and revaluation shall be extrapolated to each category to maintain 100% assessment annually.

Full Value Maintenance Annual Not to Exceed Cost:

2013 – Seventeen Thousand Dollars (**\$17,000.00**)

2014 - Seventeen Thousand Dollars (**\$17,000.00**)

2015 - Seventeen Thousand Dollars (**\$17,000.00**)

2016 - Seventeen Thousand Dollars (**\$17,000.00**)

2017 - Seventeen Thousand Dollars (**\$17,000.00**)

2018 - Seventeen Thousand Dollars (**\$17,000.00**)

Total Six Year Cost Not to Exceed: One Hundred Two Thousand Dollars (**\$102,000.00**)

ALTERNATIVE 4: Maintenance Assessment Services

2013 – Eight Thousand Five Hundred Dollars (**\$8,500.00**)

2014 – Eight Thousand Five Hundred Fifty Dollars (**\$8,550.00**)

2015 – Eight Thousand Six Hundred Dollars (**\$8,600.00**)

2016 – Eight Thousand Six Hundred Fifty Dollars (**\$8,650.00**)

2017 – Eight Thousand Seven Hundred Dollars (\$8,700.00)

2018 – Eight Thousand Seven Hundred Fifty Dollars (\$8,750.00)

Digital Compliance Cost one time fee: Three Thousand Eight Hundred Dollars (\$3,800.00)

Total Six Year Cost Not to Exceed: Fifty-Five Thousand Five Hundred Fifty Dollars (\$55,550.00)

- 1) The compensation due the Assessor shall be paid in monthly installments throughout the 2013, 2014 and 2015 assessment years.
- 2) The Municipality shall not be billed for postage, mileage, or supplies.
- 3) Assessment information shall be available on line at no additional cost at assessordata.org. Should the City wish to have assessment data available on Associated Appraisal's website the cost shall be the total number of parcels * \$.015. The cost will fluctuate based upon the number of parcels the City has. This is payable to a third party, Assessment Technologies.

Possible Property Strata Categories:

Commercial

Rural Commercial

Highway Commercial

Multi-Family

Golf Course Commercial

Water Influence Commercial

Business Park

Residential

Subdivisions

High End versus Standard

Single Family

Water Influence Residential

On the Water

Off the Water

Waterfront Rural

Multi-Family

** These are examples of possible strata categories. Associated Appraisal would want review the property record data in depth before a commitment to specific strata categories was made. **

There is no current or pending litigation against Associated Appraisal; nor are there any investigations by any regulatory agency.

SIGNATURES

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

November 7, 2012
Date

Authorized Signature
City of Waterloo – Jefferson County

Date

Please initial alternative chosen:

Alternative 1: _____

Alternative 2: _____

Alternative 3: _____

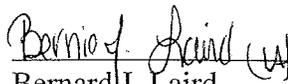
Alternative 4: _____

**Associated Appraisal Consultants, Inc.
Electronic Data Compliance Agreement**

The municipality shall pay the assessor a one-time fee of **Three Thousand Eight Hundred Dollars (\$3,800.00)**, payable in equal monthly installments, for the assessor to convert all municipal assessment data to an electronic format that satisfies the requirements set forth by the Department of Revenue for electronic assessment data compliance. The assessor shall perform all of the following during the 2013 assessment year:

1. The assessor shall visit each improved property to take a digital photograph of the exterior.
2. The assessor shall convert all sketches of dwellings and commercial buildings to a digital format using a CAD (Computer Automated Design) program.
3. The assessor shall complete the data entry of any required property attributes that are found to be missing from existing computerized assessment records.
4. Any property record cards that are found to be incomplete or inaccurate will be verified by way of a field inspection.
5. Computerized assessment records shall be stored in a CAMA (Computer Assisted Mass Appraisal) software program that is capable of communicating with the Wisconsin Department of Revenue.
6. Electronic assessment data shall be made available to the municipality in two formats: (1) in the format native to the CAMA software, and (2) in a non-proprietary format such as a comma delimited text file for basic data and a .jpg format for digital photographs.
7. All records prepared or maintained in connection with assessments in the municipality shall at all times remain the property of the municipality.
8. Should the City choose to exercise either option 2 with a full revaluation or option 3 with full value maintenance, this fee shall be null and void, as the creation of a digital record shall take place during the course of the full revaluation or full value maintenance.

SIGNATURES



Bernard J. Laird
Chief Executive Officer

November 7, 2012
Date

Authorized Signature
City of Waterloo – Jefferson County

Date

Our Mission.....

To provide our municipal clients

the highest standard of assessing services.

We do so by following sound assessing methodology,

developing municipal equity without bias and

providing a professional, courteous staff.

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 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 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.

Project Manager Experience

Dean Peters was the project manager for the state ordered revaluation in 2010 for the Town of Bridge Creek. He currently serves as the project manager for the Villages of Maple Bluff, Waunakee, and Mukwonago among others. During 2012 he directed full revaluations in the Village of Waunakee, the Village of Mukwonago and the City of Watertown. He is familiar with high value residential homes located on waterfront. As is stated in his resume, he has conducted over thirty (30) revaluations throughout his career. Dean taught a continuing education class at the June 2012 WAAO (Wisconsin Association of Assessor Organization) conference and at the Municipal Assessors Institute held last month. The topic was completion of USPAP (Uniform Standards of Professional Appraisal Practices) reports. Dean also sits on the WAAO Education Committee which is charged with educating Wisconsin municipal assessors on best assessment practices and procedures. He has attained both his Level 1, Level 2 and Level 3 assessment certifications. Dean is a member of the IAAO (International Association of Assessing Officers) and is taking educational classes through their institute.

Project Manager Experience

Mark Brown is currently working closely with the Department of Revenue on a state ordered revaluation project in the Village of North Prairie. Associated Appraisal was appointed the statutory assessor and another firm was assigned the revaluation work. He currently serves as the project manager for the Cities of Baraboo, River Falls, Shawano and the Village of Kohler among others. He is well versed in the assessment of waterfront homes as well as commercial properties, in addition to residential properties. Mark corrected many errors he discovered in the land valuation of waterfront property in the City of Shawano when he became their project manager in 2011. He has attained both his Level 2 and Level 3 assessment certification. Mark is a member of the IAAO (International Association of Assessing Officers) and is taking educational classes through their institute.

Exempt Property Experience

Associated Appraisal Consultants, Inc. has a great deal of experience working with those who are attempting to gain tax exemption, along with current exempt properties. We have been working with these properties since 1959. Our range of experience varies from churches and cemeteries to large facilities such as hospitals and clinics. Many of these properties may be partially exempt, requiring careful review of the property and an in depth knowledge of Wisconsin State Statutes.

Should an exemption request arise, Associated Appraisal has the knowledge and resources to properly investigate and render an educated decision based upon current State Statutes.

Medical Facilities Experience

Associated Appraisal Consultants, Inc. has experience working with clinics, hospitals and convalescent centers. These types of properties range from doctor's offices to medical centers.

Waupun Memorial Hospital in Dodge County recently underwent an expansion that required an impact analysis.

Multi-Family Property Experience

Associated Appraisal Consultants, Inc. has many qualified individuals who specialize in the valuation of commercial properties. Our clients range from Door County condominium owners to landlords who own and operate apartment buildings. Our staff is well versed with the three approaches to value: Cost, Income and Sales Comparison.

The CAMA software utilized also allows for ease of data collection and analysis of construction costs, market income and expenses along with recent sales, all of which are needed to develop all three value approaches. Other factors for consideration are the number of units, parking availability, garage stalls, etc.

With our current client base, Associated Appraisal Consultants, Inc. maintains assessments for numerous developments and thousands of multi-family units.

Accuracy of Assessment Work Experience

The assessor will work with the Wisconsin Department of Revenue (DOR) during the course of each assessment year to report our analysis and any changes in assessed values. In determining equalized value, the DOR requires the assessor to validate all sales that have occurred in the municipality as well as report the value of new construction. When analyzing sales data, the assessor will stratify residential property sales if there are enough sales. The assessor is experienced in stratified sales ratio analysis and is accustomed to providing this type of data to DOR staff.

Above and Beyond the "Call of Duty" Experience

The Town of La Valle, Sauk County, had tax payers who were concerned with their updated assessments after a revaluation. The work was completed by another assessment company. The tax payers went so far as to petition the state to review their records. When the Town hired us as their assessor; additional meetings with Town Officials and tax payers occurred to educate them on the assessment process. More time was allotted to answer questions which were not addressed by the prior assessor. At this time, the Town of La Valle and its residents are more comfortable with the assessment process.

The Town of Linn was having property annexed. The clerk called and needed to obtain the property value of a certain stretch of land and in a specific area. A technician had to utilize maps to determine which parcels were involved. A comparison of last year's roll and this year's roll needed to be made, in order to determine the value. The turn around time was a week. Associated Appraisal Consultants, Inc. completed the task that very day; providing property specific information.

Associated Appraisal Consultants, Inc. has a staff dedicated to Personal Property. Those team members will assist in the completion of personal property statements at no additional cost to the

municipality or the tax payer. They also take many questions from tax payers as to the filing of the form and its financial impact on their business, mobile home or campground site. Currently, the Personal Property Department Manager communicates with mobile home park managers and residents monthly. He requests any changes from the mobile home park such as sales, property ownership transfers and new homes moving in or existing homes moving out. These changes are summarized by our personal property manager and put into a monthly report that is shared with the Municipality. In November, a mailing is sent to all new residents of the mobile home park along with those residents who, in the past, were not eligible for the lottery tax credit. In addition, the sale properties and those who requested permits are visited in November or December. The mobile home property record Associated Appraisal created is then updated with a new photograph and information pertaining to the improvements. In January, each resident receives a statement from Associated Appraisal containing a new tax amount that is due on a monthly basis. We send these forms directly to each owner. In February, we provide new values to the Municipality and the mobile home parks. Mark Verhyen also provides a lottery credit summary to be used by the Municipality to complete their lottery credit form, which is due to the state of Wisconsin by the end of February, or beginning of March.

Periodically, a municipality will request an assessment of their Municipal Garage or other property and these requests are done at no additional cost.

The review of properties does not stop upon completion of the Board of Review. Our team members receive many calls from tax payers requesting a review of their property throughout the year. As such, a form was created for those who would like us to take a closer look at their property. The form provided to tax payers year round. Once completed, the form is attached and placed in the property record. The property record is then flagged for review once field work begins.

Date Available

Upon receipt of the signed agreement or appointment.

Financial Strength

Associated Appraisal Consultants, Inc. has grown as a firm since its inception in 1959. In 1990, Associated Appraisal was the statutory assessor for 29 Wisconsin municipalities. In ten years, that number grew to 53. In 2010, 136 Wisconsin municipalities trusted us to be their statutory assessor. As of October 8, 2012 we are now partnering with 184 cities, towns and villages in Wisconsin. We are the statutory assessor for about 390,000 parcels worth approximately \$45 billion.

We believe our steady growth and the fact we are assessing about 10% of the state of Wisconsin is a testament to our corporate commitment.

Associated Appraisal Consultants
Current Affiliations as Appointed Assessor

Municipality	County	Job Type	Contact Name	Address	City	State	Zip
City of Abbotsford	Clark/Marathon	Maintenance	Jennifer Lopez	PO Box 589	Abbotsford	WI	54405-0589
City of Baraboo	Sauk	Maintenance	Cheryl Giese	135 Fourth St	Baraboo	WI	53913
City of Bayfield	Bayfield	Maintenance	Billie Hoopman	125 South First St	Bayfield	WI	54814
City of Chetek	Barron	Maintenance	Carmen Newman	PO Box 194	Chetek	WI	54728-0194
City of Columbus	Dodge/Columbia	Full Value Maintenance	Barb Green	PO Box 192	Columbus	WI	53925
City of Evansville	Rock	Revaluation	Judy Walton	PO Box 76	Evansville	WI	53536
City of Fort Atkinson	Jefferson	Maintenance	Man Trebatoski	101 N Main St	Fort Atkinson	WI	53538
City of Green Lake	Green Lake	Maintenance	Barbara Dugenske	PO Box 216	Green Lake	WI	54941
City of Hayward	Sawyer	Maintenance	Lucy Gunther	PO Box 969	Hayward	WI	54843
City of Hillsboro	Vernon	Maintenance	Sheila Schravmagel	PO Box 447	Hillsboro	WI	54634
City of Mauston	Juneau	Full Value Maintenance	Nathan Thiel	303 Mansion St	Mauston	WI	53948
City of Mayville	Dodge	Maintenance	Deanna Boldrey	PO Box 273	Mayville	WI	53050
City of Menasha	Calumet/Winnebago	Full Value Maintenance	Tom Stoffel	140 Main St	Menasha	WI	54952-3190
City of Monroe	Green	Full Value Maintenance	Philip Rath	1110 18th Ave	Monroe	WI	53566
City of Neillsville	Clark	Maintenance	Rex Roehl	181W Fifth St	Neillsville	WI	54456
City of New Richmond	St. Croix	Maintenance	Tanya Reigel	156 East 1st St	New Richmond	WI	54017
City of Phillips	Price	Maintenance	Barb Reyak	PO Box 21	Phillips	WI	54555
City of Reedsburg	Sauk	Maintenance	Anna Meister	PO Box 490	Reedsburg	WI	53959-0490
City of River Falls	Pierce/St. Croix	Maintenance	Lu Ann Hecht	2221 Lewis St, Suite 207	River Falls	WI	54022
City of Shawano	Shawano	Maintenance	Brian Knapp	127 Sawyer St	Shawano	WI	54166
City of St. Francis	Milwaukee	Maintenance	Anne Uecker	4235 S Nicholson Ave	St. Francis	WI	53235
City of Sturgeon Bay	Door	Maintenance	Marty Olejniczak	421 Michigan St	Sturgeon Bay	WI	54235
City of Watertown	Dodge/Jefferson	Maintenance	Mike Hoppenrath	PO Box 477	Watertown	WI	53094
City of Waupun	Dodge/Fond du Lac	Maintenance	Kyle Clark	201 E. Main St	Waupun	WI	53963
City of Wautoma	Waushara	Maintenance	Ryan McCue	PO Box 428	Wautoma	WI	54982
City of Weyauwega	Waupaca	Maintenance	Sheryl Scheuermann	PO Box 578	Weyauwega	WI	54983
City of Wisconsin Dells	Adams/Col/Juneau/Sauk	Maintenance	Dale D. Darling	PO Box 655	Wisconsin Dells	WI	53965
Town of Addison	Washington	Maintenance	Ellen Wolf	PO Box 481	Allenton	WI	53002
Town of Anderson	Iron	Maintenance	Marion Koski	10827 N. Hoyt Ave	Upson	WI	54565
Town of Barnes	Bayfield	Maintenance	Stephen Baldwin	3360 Cty Hwy N	Barnes	WI	54873
Town of Beaver Dam	Dodge	Maintenance	Cheryl Goodrich	W8540 Cty Rd W	Beaver Dam	WI	53016
Town of Belle Plaine	Shawano	Maintenance	Kristine Vomastic	N3002 State Hwy 22	Clintonville	WI	54929
Town of Big Flats	Adams	Maintenance	Todd Peterson	1104 Cty Rd C	Arkdale	WI	54613
Town of Bloomfield	Waushara	Maintenance	Jean Smith	N5382 36th Dr	Fremont	WI	54940
Town of Bloomfield	Walworth	Maintenance	Cindy Howard	PO Box 609	Pell Lake	WI	53157
Town of Bridge Creek *	Eau Claire	Maintenance	Jeffrey Gerike	PO Box 464	Augusta	WI	54722
Town of Brillion	Calumet	Maintenance	Karen Lamers	PO Box 216	Forest Junction	WI	54123
Town of Bristol	Dane	Maintenance	Sandy Klistner	7747 Cty Rd N	Sun Prairie	WI	53590
Town of Buffalo	Marquette	Maintenance	Donna Sheddson	N425 Fox Drive	Montello	WI	53040
Town of Burlington	Racine	Maintenance	Heidi Streif	32288 Bushnell Rd	Burlington	WI	53105
Town of Calamus	Dodge	Maintenance	Marjorie Belke	W10897 Van Buren Rd	Columbus	WI	53925-8989
Town of Chester	Dodge	Maintenance	Barbara Nefstead	W6498 Oakwood Rd	Waupun	WI	53963
Town of Chilton	Calumet	Maintenance	Doug Kofarnus	N4695 Cty BB	Chilton	WI	53014
Town of Clayton	Winnebago	Full Value Maintenance	Richard Johnston	PO Box 13	Larsen	WI	54947
Town of Clifton	Grant	Maintenance	Shelly Osternorff	1528 New California Rd	Livingston	WI	53554
Town of Concord	Jefferson	Maintenance	Lloyd Zastrow	N6828 CTH E	Oconomowoc	WI	53066-9017
Town of Deerfield	Waushara	Maintenance	Cheryl Pionke	W11020 County Rd V	Hancock	WI	54043
Town of Delton	Sauk	Maintenance	Deborah Kowalke	PO Box 148	Lake Delton	WI	53940-0148
Town of Dunkirk	Dane	Maintenance	Melanie Huchthausen	654 County Rd N	Stoughton	WI	53589
Town of Eaton	Manitowoc	Maintenance	Ron Hoerth	21234 Carstens Lake Rd	Kiel	WI	53042
Town of Ellington	Outagamie	Maintenance	Bonnie Fischer	N4399 Mayflower Rd	Black Creek	WI	54106
Town of Enterprise	Oncida	Maintenance	Beth Kroeger	2977 Plantation Rd	Pelican Lake	WI	54463
Town of Farmington	Jefferson	Maintenance	Tami Latsch	W3157 Bakerown Rd	Helenville	WI	53137-9743
Town of Fifield	Price	Full Value Maintenance	Sally Putnam	PO Box 241	Fifield	WI	54524
Town of Forestville	Door	Maintenance	Ruth Kerscher	1364 Mill Rd	Sturgeon Bay	WI	54243
Town of Gibraltar	Door	Maintenance	Beth Hagen	4097 Highway 42	Fish Creek	WI	54212
Town of Gingles	Ashland	Maintenance	Marge Bernhoft	49954 Holmes Rd	Ashland	WI	54806-9717
Town of Grand View	Bayfield	Maintenance	Teresa A. Gunderson	PO Box 126	Grand View	WI	54839
Town of Greenbush	Sheboygan	Maintenance	Brenda Phipps	N6644 Sugarbush Rd	Glenbeulah	WI	53023
Town of Hamilton	LaCrosse	Revaluation	Richard Schomburg	N3679 County Rd C	West Salem	WI	54663
Town of Harrison	Linecoln	Maintenance	Corrie Schoone	N10635 County Rd D	Tomahawk	WI	54487
Town of Hayward	Sawyer	Maintenance	Bryn Hand	15460 W State Hwy 77E	Hayward	WI	54843
Town of Holland	LaCrosse	Maintenance	Marilyn Pedretti	W7937 County Rd MH	Holmen	WI	54636
Town of Holland	Sheboygan	Revaluation	Sharon Claerbaut	N1501 Palmer Rd	Cedar Grove	WI	53013
Town of Hutchins	Shawano	Maintenance	Kevin Boswell	N9971 Meadow Road	Biramahwood	WI	54414
Town of Ironton	Sauk	Maintenance	Sharon Verthein	E4685 Pickel Rd	Reedsburg	WI	53959-9248
Town of Jacobs	Ashland	Maintenance	Cheryl Kempf	PO Box 184	Glidden	WI	54527
Town of Janesville	Rock	Maintenance	Linda Fewell	1628 N. Little Ct	Janesville	WI	53548
Town of Kendall	Lafayette	Maintenance	Micah Bahr	15548 County Rd O	Darlington	WI	53530
Town of Kimball	Iron	Maintenance	Irene Salzmann	7744 West North Dr	Saxon	WI	54559
Town of La Valle	Sauk	Maintenance	Jean Judd	PO Box 307	La Valle	WI	53941
Town of Lakeland	Barron	Maintenance	Marilynn Shaurette	PO Box 28	Barronett	WI	54813
Town of Lamont	Lafayette	Maintenance	Carolyn Lancaster	10347 State Road 81	Darlington	WI	53530
Town of Lawrence	Brown	Maintenance	Judy Benz	2595 French Rd	DePere	WI	54115
Town of Leon	Waushara	Maintenance	Beverly Henke	W2635 County Road H	Poy Sippi	WI	54967-9603
Town of Liberty Grove	Door	Full Value Maintenance	Bud Kalms	11161 Old Stage Rd	Sister Bay	WI	54234
Town of Lima	Sheboygan	Maintenance	Theresa Stengel	W2351 Spring Lane Ct	Sheboygan Falls	WI	53085
Town of Linn	Walworth	Maintenance	Sue Polyock	PO Box 130	Zenda	WI	53195

Associated Appraisal Consultants
Current Affiliations as Appointed Assessor

Municipality	County	Job Type	Contact Name	Address	City	State	Zip
Town of Lyons	Walworth	Revaluation	Karla Hill	PO Box 337	Lyons	WI	53148
Town of Maine	Outagamie	Maintenance	Lori Klevesahl	5402 Brugger Rd	Black Creek	WI	54106
Town of Manchester	Jackson	Revaluation	Sally Malecki	W8967 Oak Ridge Rd	Black River Falls	WI	54615
Town of Mitchell	Sheboygan	Maintenance	Mari Born	W8095 Parnell Rd	Cascade	WI	53011
Town of Monroe	Green	Maintenance	Karen Sutter	W5030 Cty Rd FF	Monroe	WI	53566
Town of Mosel	Sheboygan	Maintenance	Rachel Rehbein	W982 Cty Rd. FF	Sheboygan	WI	53083
Town of Namakagon	Bayfield	Maintenance	Tom White	43670 Cty Hwy D	Cable	WI	54821
Town of Neshkoro	Marquette	Maintenance	Cheryl Milbrandt	W217 Cty DD	Neshkoro	WI	54960
Town of New Chester	Adams	Maintenance	Sherry Kotlowski	472 S. Eagle Avenue	Grand Marsh	WI	53936-9621
Town of Osceola	Fond du Lac	Maintenance	Barb Klumppan	W1093 Airport Rd	Campbellsport	WI	53010
Town of Oxford	Marquette	Maintenance	Mary Walters	N2873 County A	Oxford	WI	53952
Town of Paris	Kenosha	Revaluation	Linda Terry	16607 Burlington Rd	Union Grove	WI	53182
Town of Parkland	Douglas	Revaluation	Marianne Granquist	PO Box 98	South Range	WI	54874
Town of Plymouth	Rock	Maintenance	Susan Douglas	PO Box 464	Hanover	WI	53542
Town of Plymouth	Sheboygan	Revaluation	Laura Raeder	W5977 Cty Rd J	Plymouth	WI	53073-3343
Town of Porter	Rock	Maintenance	Nancy Towns	7014 N. Eagle Rd	Janesville	WI	53548
Town of Princeton	Green Lake	Maintenance	Liz Otto	W5269 Oxbow Trail	Princeton	WI	54968
Town of Rhine	Sheboygan	Maintenance	Bonnie Stoelting	W4690 Cty. Rd. EH	Elkhart Lake	WI	53020
Town of Richfield	Adams	Maintenance	Loreen Hooks	1636 Cty Rd. G	Coloma	WI	54930
Town of River Falls	Pierce	Maintenance	Ruth Stern	W8378 760th Ave	River Falls	WI	54022
Town of Rome	Adams	Maintenance	Tammy Pongratz	1156 Alpine Dr	Nekoosa	WI	54457
Town of Sevastopol	Door	Maintenance	Linda Wait	PO Box 135	Sturgeon Bay	WI	54235-0135
Town of Sharon	Walworth	Maintenance	Karen Teliszczak	N1071 Bollinger Rd	Sharon	WI	53585
Town of Sheboygan	Sheboygan	Maintenance	Cathy Conrad	1512 Superior Ave	Sheboygan	WI	53081
Town of Shelby	La Crosse	Maintenance	Cathy Brott	2800 Ward Ave	La Crosse	WI	54601
Town of Sherman	Sheboygan	Maintenance	Rhonda Klatt	PO Box 88	Adell	WI	53001
Town of Siren	Burnett	Maintenance	Mary Hunter	23340 Soderberg Rd	Siren	WI	54872
Town of Somers	Kenosha	Maintenance	Tim Kitzman	Box 197	Somers	WI	53171
Town of Spring Grove	Green	Maintenance	Deb Cline	N2475 Cty Hwy GG	Brodhead	WI	53520
Town of Springfield	Dane	Maintenance	Sherri Endres	6157 CTH P	Dane	WI	53529
Town of Springwater	Waushara	Maintenance	Katie Moser	W6517 Apache Rd	Wild Rose	WI	54984
Town of Stockbridge	Calumet	Maintenance	Janene Van Hoorn	N3784 Long Rd	Chilton	WI	53015
Town of Sullivan	Jefferson	Maintenance	Mary Ball	N3866 West St	Sullivan	WI	53178
Town of Summit	Douglas	Maintenance	Marie Zuchowski	2731 E. Milchesky Rd	Foxboro	WI	54836
Town of Sun Prairie	Dane	Maintenance	Claudia Quick	3556 Twin Lane Rd	Marshall	WI	53559
Town of Superior	Douglas	Full Value Maintenance	Joanne Thompson	4971S State Road 35	Superior	WI	54880
Town of Troy	Sauk	Maintenance	Mary Zins	E9699 Fuchs Road	Sauk City	WI	53585
Town of Troy	Walworth	Maintenance	Ruth Polinski	N8870 Briggs St	East Troy	WI	53120
Town of Turtle	Rock	Maintenance	Deb Bennet	6916 S. Co Trunk J	Beloit	WI	53511
Town of Vandenberg	Outagamie	Maintenance	Kelly Thon	N 1820 Cty Truck CC	Kaukauna	WI	54130
Town of Wautoma	Waushara	Maintenance	Mary Charette	W8695 Buckhorn Circle	Wautoma	WI	54982
Town of Westboro	Taylor	Maintenance	Julie Scott	PO Box 127	Westboro	WI	54490
Town of Westford	Richland	Maintenance	Judy Thompson	32255 Co. Hwy II	Cazenovia	WI	53924
Town of Westport	Dane	Maintenance	Bob Anderson	5387 Mary Lake Rd	Waunakee	WI	53597
Town of Wheatland	Kenosha	Full Value Maintenance	Sheila Siegler	PO Box 915	New Munster	WI	53152-0915
Town of Wiota	Lafayette	Maintenance	Patricia Tuescher	10634 Tish Rd	Darlington	WI	53530
Town of Woodland	Sauk	Maintenance	Nancy Dieck	E2326 Crandall Drive	Wanewoc	WI	53968
Town of Wycocena	Columbia	Maintenance	Michelle Goldade	N5366 W Hill Rd	Wycocena	WI	53969
Village of Adell	Sheboygan	Maintenance	Rhonda Klatt	508 Seifert St	Adell	WI	53001
Village of Albany	Green	Maintenance	Laurie Keepers	PO Box 342	Albany	WI	53502
Village of Argyle	Lafayette	Maintenance	Sandra Flannery	PO Box 246	Argyle	WI	53504
Village of Arlington	Columbia	Maintenance	Michael McKinney	PO Box 207	Arlington	WI	53911
Village of Bear Creek	Outagamie	Maintenance	Priscilla Miller	PO Box 28	Bear Creek	WI	54922
Village of Belleville	Dane/Green	Maintenance	April Little	PO Box 79	Belleville	WI	53508
Village of Big Bend	Waukesha	Maintenance	Bobbi Wopperi	W230 S9185 Nevius St	Big Bend	WI	53103
Village of Bloomfield	Walworth	Maintenance	Cindy Howard	PO Box 609	Pell Lake	WI	53157
Village of Bristol	Kenosha	Maintenance	Amy Klemko	PO Box 187	Bristol	WI	53104
Village of Cascade	Sheboygan	Maintenance	Sherry Gallagher	PO Box 157	Cascade	WI	53011-0157
Village of Cassville	Grant	Maintenance	Marlene Esser	PO Box 171	Cassville	WI	53806
Village of Cedar Grove	Sheboygan	Maintenance	Karen Otte	PO Box 426	Cedar Grove	WI	53013
Village of Clinton	Rock	Maintenance	Philip Radi	PO Box 129	Clinton	WI	53525
Village of Coon Valley	Vernon	Maintenance	Renita Williamson	PO Box 129	Coon Valley	WI	54623
Village of Cottage Grove	Dane	Maintenance	Deb Winter	221 E Cottage Grove Rd	Cottage Grove	WI	53527
Village of Dane	Dane	Maintenance	Becky Simpson	PO Box 168	Dane	WI	53529-0168
Village of Darien	Walworth	Maintenance	Marc Dennison	Box 97	Darien	WI	53114
Village of Eastman	Crawford	Maintenance	Teri Lavender	PO Box 42	Eastman	WI	54626
Village of Eleva	Trempealeau	Maintenance	Lois Havenor	PO Box 206	Eleva	WI	54838
Village of Endeavor	Marquette	Revaluation	Eileen Bennett	PO Box 228	Endeavor	WI	53930
Village of Ephraim	Door	Maintenance	Charity Buhr	PO Box 138	Ephraim	WI	54211
Village of Fall River	Columbia	Maintenance	Marie Abegglen	PO Box 37	Fall River	WI	53932
Village of Frederic	Polk	Maintenance	Dave Wondra	PO Box 567	Frederic	WI	54837
Village of Genoa City	Walworth/Kenosha	Maintenance	Claudia Jurewicz	PO Box 428	Genoa City	WI	53128
Village of Glenbeulah	Sheboygan	Maintenance	Michele Bertram	PO Box 128	Glenbeulah	WI	53023
Village of Hales Corners	Milwaukee	Maintenance	Mike Weber	5635 S. New Berlin Rd	Hales Corners	WI	53130
Village of Holmen	La Crosse	Maintenance	Mary Willett	PO Box 158	Holmen	WI	54636
Village of Howards Grove	Sheboygan	Maintenance	Mary Zore	913 S. Wisconsin Dr	Howards Grove	WI	53083
Village of Johnson Creek	Jefferson	Full Value Maintenance	Joan Dykstra	PO Box 238	Johnson Creek	WI	53038
Village of Kohler	Sheboygan	Maintenance	Laurie Lindow	319 Highland Dr	Kohler	WI	53044

Associated Appraisal Consultants
Current Affiliations as Appointed Assessor

Municipality	County	Job Type	Contact Name	Address	City	State	Zip
Village of Loganville	Sauk	Maintenance	Pamcia A. Koemig	PO Box 128	Loganville	WI	53943-9625
Village of Lohrville	Waushara	Maintenance	Tom Monacelli	412 N. 4th Ave	Redgranite	WI	54970
Village of Luck	Polk	Maintenance	Kristina Handt	PO Box 315	Luck	WI	54835-0315
Village of Luxemburg	Kewaunee	Maintenance	Diane Jorgenson	PO Box 307	Luxemburg	WI	54217-0307
Village of Maple Bluff	Dane	Maintenance	Sandy Wilke	18 Oxford Pl	Madison	WI	53074
Village of Mishicot	Manitowoc	Revaluation	James F. Bydalek	PO Box 385	Mishicot	WI	54228-0385
Village of Mukwonago	Waukesha/Walworth	Maintenance	Paul Moderacki	440 River Crest Ct	Mukwonago	WI	53149
Village of Muscoda	Grant/Iowa	Maintenance	Cinda Johnson	PO Box 206	Muscoda	WI	53573
Village of Neshkoro	Marquette	Maintenance	Lynn Gohlke	PO Box 265	Neshkoro	WI	54960
Village of New Auburn	Barron/Chippewa	Maintenance	Peggy Stanford	PO Box 100	New Auburn	WI	54757-0100
Village of North Prairie	Waukesha	Maintenance	Rhoda Bagley	130 N. Harrison St	North Prairie	WI	53153
Village of Oakfield	Fond du Lac	Maintenance	Eleanor Fiendley	PO Box 98	Oakfield	WI	53065-0098
Village of Oostburg	Sheboygan	Maintenance	Till Ludens	PO Box 700227	Oostburg	WI	53070-0227
Village of Orfordville	Rock	Maintenance	Sherri Waage	PO Box 409	Orfordville	WI	53576
Village of Paddock Lake	Kenosha	Maintenance	Emily Uhlénhake	6969 236th Ave	Paddock Lake	WI	53168
Village of Palmyra	Jefferson	Maintenance	Laurie Mueller	PO Box 380	Palmyra	WI	53156
Village of Plainfield	Waushara	Maintenance	Brenda Black	PO Box 352	Plainfield	WI	54966
Village of Redgranite	Waushara	Maintenance	Donna Berube	PO Box 500	Redgranite	WI	54970
Village of Rio	Columbia	Maintenance	Andrea Milfred	Box 276	Rio	WI	53960
Village of Sharon	Walworth	Maintenance	Dawn Redenius	PO Box 379	Sharon	WI	53585
Village of Sherwood	Calumet	Maintenance	Ellen Maxymek	PO Box 279	Sherwood	WI	54169
Village of Shorewood	Milwaukee	Maintenance	Chris Swartz	3930 N. Murray Ave	Shorewood	WI	53211
Village of Siren	Burnett	Maintenance	Ann Peterson	PO Box 23	Siren	WI	54872
Village of Somerset	St. Croix	Maintenance	Pam Donohoe	110 Spring St	Somerset	WI	54025
Village of Valders	Manitowoc	Maintenance	Laurie Bruckner	PO Box 459	Valders	WI	54245-0459
Village of Waterford	Racine	Maintenance	Vikki Zuehlke	123 N River St	Waterford	WI	53185
Village of Waunakee	Dane	Maintenance	Julee Helt	PO Box 100	Waunakee	WI	53597
Village of Whitelaw	Manitowoc	Maintenance	Chris Hill	PO Box 294	Whitelaw	WI	54247-0294
Village of Winneconne	Winnnebago	Maintenance	Jaci Stelzner	PO Box 488	Winneconne	WI	54986
Village of Wyocena	Columbia	Maintenance	Al Porter	165 E. Dodge St	Wyocena	WI	53969

Summary:

Number of Cities	27
Number of Villages	60
Number of Towns	99

The information embodied in this report is strictly confidential and is supplied with the understanding that it will be held confidentially and not disclosed to third parties without the prior written consent of Associated Appraisal Consultants, Inc.

It is expected that Associated Appraisal will continue to service its existing clients, delivering assessment services as requested by each municipality. Associated Appraisal staff has worked extremely hard to inspect properties and create complete, accurate assessment records.

References

City of Watertown

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

Town of Farmington

Tami Latch
Clerk
W3157 Bakertown Rd.
Helenville, WI 53137-9743
920-699-2372

Village of Johnson Creek

Joan Dykstra
Clerk/Treasurer
PO Box 238
Johnson Creek, WI 53038
920-699-2296

Town of Sullivan

Mary Ball
Clerk
N3866 West St.
Sullivan, WI 53178
262-593-8383

Town of Beaver Dam

Cheryl Goodrich
Clerk
W8540 County Road W
Beaver Dam, WI 53916
920-887-0791 x 13

City of Columbus

Anne Donahue
Clerk
PO Box 192
Columbus, WI 53925
920-623-5900

Town of Westport

Bob Anderson
Utility, Finance & IS Manager
5387 Mary Lake Road
Waunakee, WI 53597
608-849-4372 ext. 214

City of Fort Atkinson

Matt Trebatoski
Clerk/Treasurer
101 N. Main St.
Fort Atkinson, WI 53538
920-563-7760

Village of Palmyra

Laurie Mueller
Clerk/Treasurer
PO Box 380
Palmyra, WI 53156
262-495-8316

City of Wisconsin Dells

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

Town of Concord

Lloyd Zastrow
Clerk
W6828 County Highway E
Oconomowoc, WI 53066
262-593-8945

City of Mayville

Deanna Boldrey
Clerk
PO Box 273
Mayville, WI 53050
920-387-7900 x 202

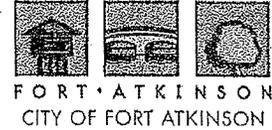
City of Waupun

Angie Hull
Clerk
201 E. Main Street
Waupun, WI 53963
920-324-7900

Village of Cottage Grove

Deb Winter
Clerk/Treasurer
221 E Cottage Grove Road
Cottage Grove, WI 53527
608-839-4704

More references available upon request.



June 27, 2011

Associated Appraisal Consultants, Inc.
1314 W. College Avenue
Appleton, WI 54914

Dear Associated Appraisal,

I would like to thank you for the work you have performed for us over the last several years. We have been consistently pleased with the service that your company has provided us.

Your representatives conduct themselves in a professional and polite manner. During Open Book, the concerns of our residents are dealt with in a fair and courteous manner. At Board of Review, your knowledge and professionalism are greatly appreciated by the board members.

We look forward to working with your firm in the future. We would highly recommend Associated Appraisal to any municipality for assessment work.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Trebatoski", written over a horizontal line.

Matt Trebatoski
City Clerk/Treasurer



May 25, 2011

Associated Appraisal Consultants, Inc.
1314 W. College Avenue
Appleton, WI 54914

Dear Associated Appraisal,

On behalf of the Town of Farmington, the Town Board would like to extend appreciation of your firm for the work you have performed for the Town. The Town of Farmington has been pleased with the service and the provided assessor from Associated Appraisal.

The Town of Farmington has witnessed the professional and courteous manner during Open Book and Board of Review.

The Town of Farmington would certainly recommend to any municipality Associated Appraisal Consultants, Inc. for the knowledge and assessment service that they provide.

Sincerely,

A handwritten signature in cursive script that reads "Tami Latsch". The signature is written in black ink and is positioned below the word "Sincerely,".

Tami Latsch, Clerk
Town of Farmington, Jefferson County

Subject: Fwd: Property Information Concord-Sullivan
From: Raquel O <raquelo.apraz@gmail.com>
Date: 2/15/2012 8:27 AM
To: Lisa Anderson <lisaa.apraz@gmail.com>

Just wanted to share the compliment with you! How nice!

----- Forwarded message -----

From: Kate Niedzielski <dorian@wi.rr.com>
Date: Wed, Feb 15, 2012 at 8:22 AM
Subject: RE: Property Information Concord-Sullivan
To: Raquel O <raquelo.apraz@gmail.com>

Raquel,

I got the report out last night and I am most grateful for your help as that has been sitting with transfer of assessor duties. You always do a wonderful job for me as do the other ladies and I can tell you it's much appreciated. Your group is always very professional and gets the data out quickly. Thank you for all your help.

Kate

The Dorian Group, LLC

From: Raquel O [mailto:raquelo.apraz@gmail.com]
Sent: Tuesday, February 14, 2012 9:20 AM
To: dorian@wi.rr.com
Subject: Property Information Concord-Sullivan

Hello Kate,

I've attached the property information you requested. Give me a call or send me an email if you have any further questions.

Thank You

--

Raquel Orta
Project Technician
Associated Appraisal Consultants, Inc.
Phone: [920-749-1995](tel:920-749-1995)
Fax: [920-731-4158](tel:920-731-4158)
raquelo.apraz@gmail.com
For Property Search: www.apraz.com

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

Summary of Qualifications

- Seventeen 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

RPL Annual State Meeting Day 2	September, 2012
Three Appraisal Reports Conforming to USPAP Standard 6	June, 2012
DOR's USPAP Compliance & Reporting Standards for Assessors	September, 2011
WI Property Tax Litigation: What Every Assessor Needs to Know	September, 2011
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, 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

Dean W. Peters
Associated Appraisal Consultants, Inc.
1314 West College Avenue
Appleton, WI 54914

SUMMARY: A skilled and experienced municipal Assessor, having successfully performed over 30 full-scale municipal revaluations, and successfully served as chief assessor for towns, villages and cities throughout the state of Wisconsin.

Summary of Qualifications

- Sixteen years experience in appraisal and assessment.
- In-depth knowledge of professionally accepted appraisal practices for residential, commercial, multi-family and agricultural property.
- Full working knowledge of laws and regulations pertaining to local property tax assessment.
- Strong knowledge of real estate property values and land economics.
- Extensive experience with analysis of trends in market value based on real estate sales.
- Familiarity with variations in building construction costs throughout Wisconsin.
- Extensive experience with appraisal of high-value lakefront property.
- Successful experience in defending valuations at Open Book, Board of Review, Department of Revenue appeals and circuit court.
- Experience working with a variety of mass appraisal computer systems, including Market Drive, Microsolve, GVS, MCost, and others.
- Ability to effectively communicate complex information both orally and in writing with state government, county government, elected officials, municipal staff, the media, and the general public.
- Involved in managing, training and educating of assessment staff.
- Organizational skills to effectively prioritize and manage multiple work projects.

Professional Experience

Associated Appraisal Consultants, Inc., Appleton, Wisconsin

2008 – Present

Director of Project Management, Certified Assessor Level III

- Responsible for the management of assessment staff to ensure that annual assessment work is completed accurately and in a timely manner.
- Implement policies and training in response to changes in property tax law and assessment practices.
- Supervise the creation of computerized assessment databases to ensure accuracy, completeness and compatibility with statistical analysis.
- Give expert advice to other assessors and staff regarding appraisal practices and assessment law.
- Work as part of the management team to efficiently operate the company.

2003-2008

Project Manager

- Perform all statutory duties of the municipal assessor on an annual basis.
- Appraise all types of real estate according to professionally accepted appraisal practices.

2003 – 2008 Project Manager (continued)

- Act as primary contact for municipal client, including answering questions, speaking at council meetings, composing letters, and educating municipal officials about the assessment process.
- Provide training and supervision of assessment staff throughout the assessment process.
- Monitor the Municipality's assessment compliance level with respect to Department of Revenue equalized value.
- Perform annual sales ratio studies for residential commercial and agricultural property.
- Defend assessed values at Board of Review, Department of Revenue appeals and circuit court.
- Manage all stages of municipal revaluation programs and monitor the process for accuracy, professionalism and quality control.

1996-2003

Staff Appraiser

- Physically inspect and appraise residential, agricultural and commercial properties.
- Analyze and develop land values based on stratified sales data.
- Appraise residential property using the cost approach and sales comparison approach
- Explain and discuss assessed values with property owners during the Open Book process.

Education

University of Wisconsin, Madison
Bachelor of Arts – 1999

Certifications

Assessor III Certification – #JQF983427E - 2010
Assessor II Certification – #JQF983427D - 2003
Assessor I Certification – #JQF983427C - 2001

Continuing Education

IAAO Course 311 – Residential Modeling Concepts	March, 2012
IAAO Course 101 – Fundamentals of Real Property Appraisal	March, 2012
Unique Commercial Buildings	March, 2012
IAAO Fundamentals of Mass Appraisal – 300	October, 2011
USPAP 15 Hour National Course 2010-11	October, 2010
2010/2011 National USPAP Update	October, 2010
Unique Commercial Buildings (Instructor)	September, 2010
Discounted Cash Flow & Band of Investment	June, 2010
Downtown Redevelopment in a Tax Incremental District	September, 2009
Property Tax Exemptions	September, 2009
Assessor Requirements & the Wisconsin Property Assessment	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
Mega Dairy Farms	September, 2007
Appraising Convenience Stores	March, 2005

Professional Memberships

International Association of Assessing Officers
Wisconsin Association of Assessing Officers

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

- Eight years experience in appraisal and assessment.
- 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

Director of Project Management, Certified Assessor Level III

- 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.

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

Real Estate Assessments	October, 2012
Market Drive 2013 Overview & Sales	October, 2012
Preparing & Filing MAR & TAR & Configuring Cost Models	October, 2012
Mobile Home Municipal Permit Assessments & Personal Property Assessments	October, 2012
AAR Report	October, 2012
Listing & Valuing Commercial Properties	October, 2012
IAAO – Course 101 – Fundamentals of Real Property Appraisal	March, 2012
IAAO Course 311 – Residential Modeling Concepts	March, 2012
IAAO Course 300 - Fundamentals of Mass Appraisal	October, 2011
IAAO Course 112 - Income Approach to Valuation	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

Continuing Education (continued)

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

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

Summary of Qualifications

Nine years of experience as a Certified Assessment Technician. Currently holds a leadership role in the Personal Property Tax Department at Associated Appraisal Consultants, Inc. Prior work experience includes work 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

Mobile Home Municipal Permit Assessments & Personal Property Assessments	October, 2012
AAR Report	October, 2012
Personal Property 201	October, 2012
Personal Property Overview	October, 2004
Dealing with the Taxpayer from Hell (and Other Coping Strategies)	October, 2004



CERTIFICATE OF LIABILITY INSURANCE

ASSOC01

OP ID: JV

DATE (MM/DD/YYYY)
11/07/12

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. 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).

PRODUCER ADEMINO & ASSOCIATES INC DAVID ADEMINO 1001 TRUMAN P O BOX 99 KIMBERLY, WI 54136-0099 DAVID VAN BOOGARD	920-734-3110 920-734-6027	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:	FAX (A/C, No):
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED ASSOCIATED APPRAISAL CONSULTANTS INC PO BOX 2111 APPLETON, WI 54912	INSURER A: GENERAL CASUALTY		24414
	INSURER B: UNDERWRITERS AT LLOYDS, LONDON		
	INSURER C:		
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT 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. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			CCS 0859674	11/01/12	11/01/13	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
	<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
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COM/OP AGG \$ 2,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						\$
A	AUTOMOBILE LIABILITY			CBA 0859671	11/01/12	11/01/13	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS		<input type="checkbox"/> SCHEDULED AUTOS				BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS		<input type="checkbox"/> NON-OWNED AUTOS				PROPERTY DAMAGE (Per accident) \$
							\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB			CCU 0859673	11/01/12	11/01/13	EACH OCCURRENCE \$ 3,000,000
	<input type="checkbox"/> EXCESS LIAB						AGGREGATE \$ 3,000,000
	<input type="checkbox"/> CLAIMS-MADE						\$
	DED <input checked="" type="checkbox"/> RETENTION \$ 0						\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			CWC 0859672	11/01/12	11/01/13	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y <input type="checkbox"/> N	N/A				E.L. EACH ACCIDENT \$ 100,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 100,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000
B	ERRORS & OMISSIONS			MPL 112925.12	01/12/12	01/12/13	\$5000 DED 1,000,000
A	HIRED AUTO PHY DAM			CBA 0859671	11/01/12	11/01/13	\$500 DED 50,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

WACIT-6 CITY OF WATERLOO 136 N MONROE ST WATERLOO, WI 53594	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE DAVID VAN BOOGARD
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3. MAPS:

Municipality shall provide at no cost to Assessor any plat maps, zoning maps, cadastral maps, or other maps currently in the possession of the municipality. In the event that such maps necessary for our work are not in the possession of the municipality, Assessor shall obtain them from the County surveyor, Register of Deeds, or other sources at the Municipality's expense.

4. POSTAGE COSTS:

Assessor shall be responsible for the cost of postal services associated with the revaluation program. This cost includes, but is not limited to, a general informational mailing, written requests to view property, notices of assessment, and mailing of documents such as maps and assessment rolls. In the event that Municipality requires Assessor to send letters by certified mail, Municipality shall be responsible for the postage costs of certified mail.

**SECTION V
COMPENSATION & TERMS OF PAYMENT**

1. COMPENSATION:

Payment shall be made on a monthly basis for services and expenses incurred during the previous month. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the Municipality until completion of the revaluation and final adjournment of the Board of Review. All payments shall be made to: Associated Appraisal Consultants, Inc., P.O. Box 2111, Appleton, Wisconsin, 54912-2111, within thirty (30) days from the date of billing.

2. COST OF SERVICES:

Assessor shall perform all of the services stated in the above agreement for the assessment year of 2013, according to the terms specified herein for the sum of:

Seventy-Three Thousand Nine Hundred Dollars (\$73,900.00)



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

May 14, 2012
Date

James Luback (chairman)
Authorized Municipality Signature
Town of Plymouth – Sheboygan County

11-8-2012
Date