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MEMORANDUM
(07-03)

TO: WYOMING COUNTY ASSESSORS

FROM: WADE W. HALL, ADMINISTRATOR, PROPERTY TAX DIVISION

DATE: 1/24/2007

SUBJECT: REALWARE ADD-ON TABLES

As you are undoubtedly aware, there is currently a vote being taken on the Wyoming CAMA website concerning the "Add-on" tables. Over the past several months, there has been a great deal of discussion about the Add-on tables, and the DOR's role in managing the Add-on table.

Initially the DOR's involvement in the management of the Add-on table was centered around two goals:

1. Assuring that the Add-on tables used statewide were uniform—that is, that the list of items and the naming of items in the Add-on table was uniform statewide. It was never the intent of the DOR to prescribe the valuation information for Add-on table items.
2. Assuring that items contained in the Add-on table did not inadvertently lead to incorrect or double assessments (for example, having an add-on item that was already contained in the base cost of a structure).

While county-to-county uniformity is a laudable goal worthy of pursuit, it has become clear that managing the Add-on table for that purpose has become untenable for the DOR. I am therefore directing that management of the Add-on table be relegated to the counties. I would hope that the counties can work together to minimize the number of duplicative entries, and keep the number of Add-on table items at a reasonable level.

As to the second goal, I have come to realize that trying to enforce that level of oversight of the table is simply not very practical. Therefore, I have instructed both Appraisal Services Group and Technical Services Group staff to cease reviewing Add-on table requests from the standpoint of appraisal soundness.

This effectively means that responsibility of using the Add-on tables in a manner that produces credible appraisals will rest solely on the shoulders of the assessor and the property tax

appraisers in the county. This does not mean that the DOR is abdicating its role of oversight or assistance in appraisal practices, but that DOR's "micro-management" of Add-on table items will not be used as a tool for such purposes.

Appraisal questions regarding the Add-on tables should be directed to the Appraisal Services Group; technical questions on the tables should be directed to Colorado Customware's customer service line.

Thank you.