

NOTICE OF PROPOSED GUIDANCE DOCUMENT

Department of Revenue (DOR) Property Assessment and Taxation Guidance

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed DOR Property Assessment guidance.

Page	Subject
2	Certification
3-41	2020 Agricultural Assessment Guide for Wisconsin Property Owners
42-81	2020 Guide for Board of Review Members
82-98	2020 Property Tax Guide for Manufactured and Mobile Home Owners
99-161	2020 Property Assessment Process Guide for Municipal Officials
162-183	2020 Property Assessment Appeal Guide for Wisconsin Real Property Owners
184-215	2020 Guide for Property Owners

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to Wisconsin Department of Revenue until January 6, 2020 by:
Emailing bapdor@wisconsin.gov

LOCATION OF GUIDANCE

The final version of the guidance documents will be posted at
<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property> to allow for ongoing comment.


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Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, reading "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and a distinct "Barca" at the end.

Peter Barca

Secretary of Revenue



2020

**Agricultural Assessment Guide
for Wisconsin Property Owners**

(R. 1-20)

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I. Introduction

The purpose of this guide is to help owners of agricultural property in Wisconsin understand their real property assessments. This publication is particularly important because the Wisconsin State Constitution and state laws allow for agricultural property to be assessed differently than other classes.

II. Use-Value Assessment

A. Use-value information

The standard for assessing agricultural land in Wisconsin is use-value. In a use-value assessment, the use of the land is the most important factor in determining its assessed value.

Use-value is specific to land only. Use-value requires that the assessed value of farmland is based on the income that could be generated from its rental for agricultural use. Income and rental from farming are a function of agricultural capability. Since any land can theoretically be used for agricultural purposes, statutes and administrative rules limit the benefit of use-value assessment to lands that are devoted primarily to agricultural use.

The goal of this valuation is to protect Wisconsin's farm economy and curb urban sprawl by assessing farmland based on its agricultural productivity, rather than its potential for development.

B. Agricultural land

State law defines agricultural land as land, exclusive of buildings and improvements and the land necessary for their location and convenience, which is devoted primarily to agricultural use as defined by rule.

Descriptions and definitions, including the definitions of "parcel of agricultural land" and "land devoted primarily to agricultural use," are provided in the [Administrative Rule, Chapter Tax 18, Assessment of Agricultural Property](#).

C. Farmland Advisory Council

The Farmland Advisory Council oversees agriculture use-value. The Wisconsin Department of Revenue (DOR) Secretary chairs the ten member council. These members represent agricultural, financial, academic, assessment, environmental and governmental interests. State law ([sec. 73.03\(49\), Wis. Stats.](#)), directs the council to perform the following duties:

- Advise DOR on the rules and guidelines for inclusion in the Wisconsin Property Assessment Manual (WPAM) regarding implementation of use-value assessment of agricultural land
- Recommend an appropriate charge for converting agricultural land to another use
- Annually report on the effectiveness of use-value assessment as a way to preserve agricultural land and reduce its conversion to other uses
- Recommend a method of adjusting the shared revenue formula and other formulas using equalized values to compensate taxing jurisdictions adversely affected by use-value assessment
- Calculate the federal land bank's five-year average capitalization rate and per acre values for agricultural land based on estimated income generated from rental for agricultural use
- Work cooperatively with the Governor's Interagency Land Use Council

III. Classification

Classifying land by use

Since land classification directly affects its assessed value, assessors must carefully review all property classifications to ensure that each classification follows its definition, according to state law.

State law requires an assessor to classify land **based on** use. This can involve a judgment of the predominant use. **A business purpose is not required for agricultural classification if land is devoted primarily to "agricultural use" as defined by state statutes and administrative rules.**

Eight statutory classifications for real property:

1. Residential
2. Commercial
3. Manufacturing
4. Agricultural
5. Undeveloped
- 5m. Agricultural Forest
6. Productive Forest Land
7. Other

Drainage districts

Beginning with assessments as of January 1, 2017, [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#).

IV. Agricultural Land (Class 4)

Class 4 agricultural consists of all unimproved property devoted to **agricultural use**, which includes land that produces a crop or supports livestock. State law defines this to include any activity listed under the NAICS Subsectors 111 and 112. Agricultural use includes growing Christmas trees or ginseng, and land **enrolled** in specific federal and state agricultural programs. Review [Tax 18 Conservation Programs](#) for a list of qualifying agricultural use programs under Chapter Tax 18.

A. Assessor must classify land

Under [Chapter Tax 18.06\(1\)](#), an assessor must classify land devoted primarily to agricultural use as agricultural. Agricultural land must have physical evidence of agricultural use (ex: furrows, crops, fencing, livestock) appropriate to the production season. If physical evidence is not sufficient to determine agricultural use, the assessor may ask the owner or owner's agent for information to determine if the land is devoted primarily to agricultural use. Assessors must consider all relevant factors and definitions to determine land classification.

Assessor will annually determine the number of acres in each category(s) of agricultural land on a parcel when the land:

- Is devoted primarily to a qualifying agricultural use during the prior year's production season
- Is compatible with agricultural use on the assessment date of January 1

B. Agricultural land categories

1. Land productivity and grading

Land productivity varies depending on soil texture, soil structure, complement of plant nutrients, contour, water resources, moisture retention qualities and climate. Due to variability in productivity, an assessor should grade agricultural croplands using information available from the USDA Natural Resource Conservation Service (formerly the Soil Conservation Service). The grading of soils should suggest the differential and measurable qualities existing between soils.

2. Soil

Each category is based on soil productivity measured by the amount of corn yield. This amount can also be used to determine a fair price for land rental. Regardless of the crop grown, the method of valuation remains the same.

Note: The classification of land capable of being tilled but used as pasture is a function of capability use. (ex: grade 2 tillable land may be used for growing corn, beans, potatoes. Nevertheless, it remains grade 2 tillable based on its capability to grow corn).

Generally, the physical qualities and characteristics of the underlying soil affect its use. Except for tillable lands used for rotational grazing, the actual land use supports a general categorization as cropland or pasture. For cropland, assessors can use soil characteristics to determine the grade category. The grade category usually applies to the entire municipality.

An agricultural property's greatest asset is its soil. An area's soil makeup usually determines the type of farming. The soil conditions of a farm often dictate the amount and kind of soil management necessary to produce a crop. Since soil plays such an important part in rural agricultural valuation, it is essential to have sound knowledge of soil makeup and productivity. There are three categories/grades of tillable cropland based on soil survey production capabilities, slope, and erosion ratings.

Soil types

a. 1st grade tillable

- Farm purposes that are tilled or otherwise planted
- Has the best production capabilities with suitable slope and erosion ratings
- **Includes:** Land planted in tame hay that is harvested for use on the farm or for sale, and land enrolled in federal programs

b. 2nd grade tillable

- Farm purposes that are tilled or otherwise planted
- Less production capability than 1st grade soils
- **Includes:** Lands with the best production capability, but poorer slopes and erosion ratings exclude them from being classed as 1st grade

c. 3rd grade tillable

- Poorest productivity rating or poorest slope and erosion
- Marsh or other wild land that is not cultivated
- Land entered into federal conservation programs is typically marginal (third grade tillable) cropland

d. Pasture

1) **Land devoted to grazing or feeding of livestock** – for the sale of livestock or livestock products

2) **Poor soil characteristics in productivity, slope, drainage, erosion or rockiness:**

- » Distinct areas where livestock do not enter (ex: slope, rocks, water, or natural boundaries are classified as undeveloped or forest land)
- » Open pasture land with first, second or third grade soil productivity ratings should be categorized as such

3) **Pasture types/information**

a) **Open pasture and cut-over land**

- Open pasture – is only classified as pasture if the soil cannot ever be tilled due to poor soil conditions
- Cut-over land – includes land with timber removed and its current predominant use is pasture

b) **Wooded and wetland pasture**

Active grazing keeps the undergrowth in check. This condition is apparent when one compares wooded/wetland pasture to un-pastured woodland or wetland. Generally, un-pastured woodland not grazed on will have much thicker undergrowth, especially during the growing season.

An assessor should consider if the predominant use of woodland or wetland is pasture. The land should be pastured daily or on a reasonably periodic basis. To be classified as pastured, a wooded area needs more evidence than a few paths or occasional use. Land with non-existent or severely limited growth is not considered pasture.

Marshland used for pasture is not classified as undeveloped (Class 5). Cultivated pastured marshland should be categorized as first, second or third grade tillable cropland.

c) **Pasture eligibility**

To be eligible as pastureland, the land must fit the definition in Chapter Tax 18 and meet all these requirements:

- Primary use - keeping, grazing or feeding livestock
- Land was never successfully plowed or if it was plowed, cultivation must be abandoned due to poor soil characteristics
- Land must:
 - » Be primarily used for keeping, grazing, or feeding livestock
 - » Never have been successfully plowed or if it has been plowed, cultivation has been abandoned due to poor soil characteristics
 - » Be devoted primarily to and
 - » Be predominantly used as pasture
 - » Be substantially grazed by the livestock
 - » Be fenced to adequately prevent animals from straying

3. Cropland

Generally, cropland is tilled land used for cultivating plants or agricultural produce (ex: grain, vegetables, fruit)

Examples of cropland include:

- Plowed land
- Tame hay
- Marsh hay
- Land in federal programs
- Tillable land used for rotational grazing; this land should be classified as the appropriate grade of tillable land

4. Specialty land

Specialty land is land devoted primarily to an agricultural use that is unable to support "typical" crops or the pasturing of livestock:

- Cranberry beds are usually located on low wetlands that are not generally adaptable to other agricultural uses
- Aquaculture (also known as fish-farming) ponds used to raise fish are the "pastures" that support production of crops and livestock

C. Agricultural property classification using the North American Industry Classification System (NAICS)

For land to fit the agricultural classification, the activities and use of the property must follow the definitions under state administrative rule ([tax 18.05, Wis. Adm. Code](#)). Generally, the agricultural use of a property is obvious. Chapter Tax 18.05 refers to Subsectors 111 and 112 of the NAICS Manual of the U.S. Office of Management and Budget for defining agricultural uses. Consulting the NAICS manual definitions helps assessors determine whether a particular use is an "agricultural use" and whether the property has land devoted primarily to agricultural use.

NAICS

1. Sector 11, Subsector 111/112

Agricultural establishments within NAICS Sector 11 (Agriculture, Forestry, Fishing, Hunting) – are primarily engaged in agricultural production. **The NAICS Manual classifies establishments primarily engaged in crop (Subsector 111) or livestock and livestock product (Subsector 112) production. Each operating establishment is assigned an industry code based on the primary product or group of products produced.**

2. Other codes/activities that do not qualify for agricultural use

Several uses of land may seem agricultural on the surface, but fail to meet the definitions under state law and are not eligible for classification as agricultural land. These activities listed below are commercial, not agricultural. The important distinction is that land used for any of these activities is not used for the production of crops, livestock or livestock products.

- Timber tract operations (for sale of timber), (113110)
- Forest nurseries (for reforestation) and Gathering of forest products (ex: barks, needles, moss), (113210)
- Fishing preserves (114210)
- Game preserves (114210)
- Hunting preserves (114210)
- Game propagation (114210)
- Support activities for animal production (115210)
 - » Boarding horses
 - » Training horses, except racing
- Support activities for forestry (115310)
- Animal hospitals and shelters (541940)
- Riding instruction academies and schools (611620)
- Racetrack operation (ex: horse, dog) (711212)
- Horses: race and training (711219)
- Racing stables, operation of (711219)
- Fishing piers and lakes, operation of (713990)
- Rental of saddle horses (713990)
- Riding stables (713990)
- Boarding kennels (812910)
- Training animals (812910)

D. Programs eligible for use-value assessment

Review [Tax 18 Conservation Programs](#) for a list of qualifying agricultural use programs under Chapter Tax 18.

E. Calculating municipal use-values

Assessing agricultural land

Each year, the Farmland Advisory Council adopts guideline use-values (per acre) for each land category for every Wisconsin municipality.

An assessor determines the use-value of each parcel of agricultural land in the municipality based on the published guideline use-values; To ensure equity between classes of property, an assessor must equate the use-value of each agricultural land parcel to the general assessment level in the taxation district where that parcel is located.

[Chapter Tax 18](#) has instructions for calculating the agricultural land parcel's use-value. The published municipal guideline use-values per acre must be equated to the general level of assessment by multiplying the published guideline use-value for each category of agricultural land by the community's estimated general assessment level for the current year.

V. Undeveloped Land (Class 5)

Under state law ([sec. 59.692, Wis. Stats.](#)), undeveloped land includes bog, marsh, lowland brush, and uncultivated land zoned as shoreland, including:

- Marshes
- Swamps
- Thickets
- Bogs
- Wet meadows
- Soils that are "somewhat poorly drained," "poorly drained," or "very poorly drained," or "water"
- Areas where aquatic or semi-aquatic vegetation is dominant
- Fallow tillable land (assuming agricultural use is the land's highest and best use) for one assessment year when farming ceases or conditions prevent farming
- Road right of ways
- Ponds
- Depleted gravel pits
- Land that, because of soil or site conditions, is not producing or capable of producing commercial forest products

Undeveloped land is assessed at 50 percent of its full value. After determining the full value of qualifying undeveloped land under state law ([sec. 70.32\(1\), Wis. Stats.](#)), state case law and professionally accepted appraisal practices, the value is reduced by 50 percent under state law ([sec. 70.32\(4\), Wis. Stats.](#)).

VI. Agricultural Forest Land (Class 5m)

State law ([sec. 70.32\(2\)\(c\)1d, Wis. Stats.](#)), defines agricultural forest as land that is capable of producing commercial forest products, if the land satisfies any of the following:

- Contiguous to a parcel that is classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
- Any parcel that contains agricultural land for the January 1, 2004 assessment, and on January 1 of the current assessment year
- Where at least 50 percent of the acreage was converted to agricultural land for the January 1, 2005, assessment year or thereafter

Agricultural forest land is assessed at 50 percent of its full value. After determining the full value of qualifying agricultural forest land under state law ([sec. 70.32\(1\), Wis. Stats.](#)), state case law and professionally accepted appraisal practices, the value is reduced by 50 percent. Refer to the Agricultural Forest section later in this guide for classification scenarios. (see [Agricultural Forest](#) for examples)

VII. Other (Class 7)

A. Definition

State law ([sec. 70.32\(2\)\(c\)1m, Wis. Stats.](#)), defines "Other" as:

- Buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those buildings and improvements.
- Residences located directly on farm operator's land are classes as "Other." Residences of the farm operator's spouse, children, parents or grandparents are eligible.
- Land and improvements classified Other are valued at their market value

Important

- Agricultural land cannot include any buildings or improvements
- Only unimproved land may be classified as agricultural
- However, minor auxiliary improvements (irrigation well or shed) not part of the farm set may only justify a nominal land allocation to "Other"

The critical factor defining "Other" property is its actual use supporting a farm enterprise. If an assessor obtains verifiable evidence that buildings on a farm are used for agricultural purposes, they qualify as "Other."

B. Farm set

Another key characteristic qualifying a group of buildings as "Other" is their ability to support farming. The property can be classified as "Other" if the improvements meet the following criteria:

- It is a farm set
- Improvements are agricultural in nature (barn, shed, silo)
- Agricultural use is legally permissible
- Land zoned agricultural
- Farming or raising livestock is permitted
- Agricultural use is physically possible and appropriately supported
- Adequate access to cropland and/or pasture

C. Assessing other – Class 7

Agricultural building sites (farm sets) and residences of the farm operator's spouse, children, parents or grandparents, located directly on land that is part of the farm operator's land, now classified as "Other," must be valued at market value ([sec. 70.32\(1\), Wis. Stats.](#)). The assessor must apply generally acceptable appraisal practices and principles when valuing "Other" property.

The valuation of farm sets presents a unique appraisal problem to the assessor. Traditionally, the best evidence of a property's market value comes from the sale of other reasonably comparable properties. However, a farm set is part of an enterprise (farm) and does not sell without agricultural land.

The principle of highest and best use guides the assessor to the appropriate valuation approach.

VIII. Examples – Agricultural and Other Classifications

Example 1

Scenario

- House, barn, silos and sheds are on 3 acres of an operating 40-acre farm
- Farm set is used in agriculture and meets all of the highest and best use criteria

Answer

- This farm set is classified as "Other" (Class 7)

Example 2

Scenario

- 40-acre parcel where the owner rents 38 of the acres for agricultural use
- House and garage are located on the remaining 2 acres
- House and garage are not used in agriculture
- House is not the residence of the farm operator's spouse, children, parents or grandparents
- Highest and best use of the house and garage by themselves cannot be agricultural since they could not support a farming operation

Answer

- House and garage cannot be classified "Other" and are classified as "Residential" (Class 1)
- Remaining 38 acres are in agricultural use and qualify as "Agricultural" (Class 4) land

Example 3 – Land held for future development

- Real estate developer purchases a 40-acre parcel of agricultural land for future development
- Developer leases the 40 acres back to the farmer and the entire 40 acres remains in agricultural production
- Forty acres continue to be a parcel of agricultural land as long as it remains in agricultural production

Example 4 – Other

Using residential lot sales to value "Other" land where restrictive agricultural zoning would prohibit residential development would be inappropriate. In this case, the assessor must recognize the farm set as an integral part of the farm enterprise.

Analyzing agricultural sales shows information, about the agricultural land and improvements market value, the assessor might use to determine the farm set's contributory value.

IX. Conversion

A. Conversion charge

State law ([sec. 74.485, Wis. Stats.](#)), addresses the conversion of agricultural land to other uses or classifications. The statute provides direction on when a conversion charge is applied, how it is calculated, who administers the charge, sharing of the charge, and deferrals of and exceptions to the charge.

- Municipal assessor determines if a conversion charge is issued
- County treasurer is notified of the properties requiring a conversion charge
- County treasurer issues conversion charge bill to property owner who made the conversion.

Note: May or may not be the current property owner.

- Payment must be made to the county treasurer within 30 days of receiving the bill

A conversion charge is issued when land used for agricultural purposes, changes its use. Use change to residential, commercial, or manufacturing results in a conversion charge. Land changing from agricultural (Class 4) to Classes 5, 5m, 6 or 7 is not subject to a conversion charge.

Note

- A conversion charge is based on change of use, not classification. When a property formerly classified as agricultural is subdivided into lots and classified as residential, but still in agricultural use, a conversion charge is not issued until the use is actually changed.
- An exception is when a property formerly classified as agricultural is reclassified to manufacturing, with a portion of the property still in agricultural use, a conversion charge is due for the entire property. State manufacturing classification law ([sec. 70.995\(4\), Wis. Stats.](#)) requires manufacturing classification of the entire property regardless if the property is used for other purposes.

On occasion, a conversion charge is not issued due to an error. When this happens, the county treasurer is allowed to issue the conversion charge in the following year. When the conversion charge is calculated, the values for the year the conversion took place are used in the calculation. The conversion charge bill is sent to the property owner who made the conversion, regardless who currently owns the property.

Conversion charges are only issued when agricultural land is converted to another use. Conversions in the following year are not relevant.

Example

Scenario

- Year 1 – 10 acres of agricultural land is converted to agricultural forest in the current year
- Year 2 – the 10 acres of agricultural forest land is converted to residential land

Answer

- No conversion charge is due for either year
- First conversion was to a class of property where it is allowed to convert to without a charge
- In year two, since the property being converted was not agricultural land, no conversion charge is issued

B. Conversion charge calculation

The conversion charge and number of acres is based on the total number of acres converted by the same owner in the same municipality. It is calculated based on the number of acres that are converted and when the conversion took place.

Example

- If a seller divides a 40-acre agricultural parcel into eight 5-acre lots, but does not convert the use, no conversion charge is due
- If he converts the use and then sells one or more of the lots, a conversion charge is calculated using the number of acres that were converted to another use
 - » Seller would pay the conversion charge if he converted the use before the sale
 - » Buyer would pay the conversion charge if they converted the use after the sale

Formula for the charge for converting use under state law (sec. 74.485(2), Wis. Stats.):

Number of acres converted	Times (x)	County's prior year average fair market value* of an acre of agricultural land	Minus (-)	County's prior year average equalized value (use-value)* of an acre of agricultural land
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- 5 percent (greater than 30 acres)
- 7.5 percent (between 10-30 acres)
- 10 percent (less than 10 acres)

* Provided by DOR

C. Conversion charge payment

Under state law ([sec. 74.485\(5\), Wis. Stats.](#)), the conversion charge must be paid to the county treasurer within 30 days after the conversion charge assessment. One percent interest per month is added to charges not paid timely. The county collects unpaid charges as a special charge against the land.

D. Exceptions

Payment is not required if:

- Calculated conversion charge is less than \$25 per acre ([sec. 74.485\(4\)\(a\), Wis. Stats.](#))
- Owner is not charged when the land is valued ([sec. 70.32\(2r\), Wis. Stats.](#)), and the land is converted to the following uses:
 - » 5 – Undeveloped
 - » 5m – Agricultural forest
 - » 6 – Productive forest land
 - » 7 – Other

E. Deferral

State law ([sec. 74.485\(4\)\(b\), Wis. Stats.](#)), provides for conversion charge deferral. If a conversion charge is due under [sec. 74.485\(2\), Wis. Stats.](#), the county treasurer may defer the payment if the land will be used as agricultural under [sec. 70.32\(2r\), Wis. Stats.](#), in the next tax year. If the land is not in an agricultural use in the next tax year, the owner who received a deferral must pay the conversion charge plus one percent interest per month from the deferral date to the date of payment.

F. Notice to buyers

When selling land classified as agricultural, the seller is required to provide the buyer the following:

- Land was assessed as agricultural
- Seller received
 - » Conversion charge
 - » Payment deferral

If the seller does not disclose the above required information, the buyer of the property may pursue legal action against the seller.

For more information on conversion charge amounts by county, review the [use-value conversion charge common questions](#).

X. Appeals

A. Assessment questions

1. Notification requirements for changed assessment

According to state law (sec.70.365, Wis. Stats.), when an assessor changes the total assessment of any real property or any improvements taxed as personal property under sec.77.84(1), Wis. Stats., by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g. Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less. However, failure to receive a notice does not affect the validity of the changed assessment.

The notice must be in writing and mailed at least 15 days, 30 days in revaluation years, prior to the BOR (or meeting of the Board of Assessors if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the BOR (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under Chapter 70.

2. Contact your assessor if you have questions about your assessment

- When you meet with your assessor, review your property records and discuss how your assessment was made
- Assessors maintain a record of your property, which includes a physical description and information on how your assessment was developed
- These property records are considered open records, which means the public has the right to inspect them. This right does not include information gathered under a pledge of confidentiality or where access is restricted by law, such as personal property returns
- You may also view the records for other properties
- Discussing your assessment with the assessor may eliminate the need for a formal appeal to the BOR

B. Open Book

Attend the Open Book if you are unable to meet with your assessor – highly recommended

- Open Book refers to a period of time (before BOR begins) when the completed assessment roll is open for examination
- This period of time is an opportunity to discuss your property value with the assessor and provide reason for changing the value, if appropriate
- Assessor must be present for at least two hours while the assessment roll is open
- State law (sec . 70 .45, Wis . Stats .), requires the municipal clerk (or commissioner of assessments in 1st class cities) to publish or post a notice specifying the open book date(s) at least 15 days (30 days in revaluation years) before the first day the assessment roll is open for examination
- Instructional materials on appealing your assessment to the BOR should be available at the open book
- At Open Book, the assessor is allowed to make any changes that are necessary to perfect the assessment roll
- When Open Book ends, any changes to the assessment roll (your property value) requires formal process in front of the Board of Review or circuit court
- Board of Review starts a minimum of seven days after the assessment roll is open for examination (open book) under state law (sec . 70 .45, Wis . Stats .) . (sec . 70 .47(1), Wis . Stats .)

C. Classification appeal

You may appeal your property's classification when it affects the assessed value. Classification affects the assessment of land classified as agricultural, undeveloped and agricultural forest.

The agricultural land's assessed value is based on its use in agriculture, rather than its fair market value. This valuation standard is referred to as use-value assessment. Land classified as undeveloped or agricultural forest is assessed at 50 percent of its full value.

After determining the full value of qualifying undeveloped land and agricultural forest land under state law ([sec. 70.32\(1\), Wis. Stats.](#)), state case law and professionally accepted appraisal practices, the value is reduced by 50 percent.

1. Appeal frequency

You may appeal your property's assessed value each year. You may also appeal the property's classification when it affects the assessed value. As an example, you may appeal to the BOR if you contend the property qualifies for agricultural classification.

2. Evidence

If you are appealing the classification of your land that was in agricultural use during the prior year, but not classified as agricultural land for assessment purposes, be prepared to present evidence to the assessor or BOR verifying its use in agriculture.

Your parcel's agricultural use-value is determined by:

1. Guideline use-values for the current year
2. Local assessment level for your municipality

For an appeal of assessed value on agricultural land, review the example calculation in this guide.

An appeal of agricultural forest or undeveloped land must demonstrate how the land meets the appropriate definition under state law.

Note: A residential class includes most property where the predominant use is for living purposes. The residential class also includes vacant land where the most likely use would be residential development, if the land in question does not meet the definition of agricultural use.

XI. Examples and Scenarios

A. Classification examples

The following examples illustrate the considerations necessary to properly classify property with parcels of agricultural land:

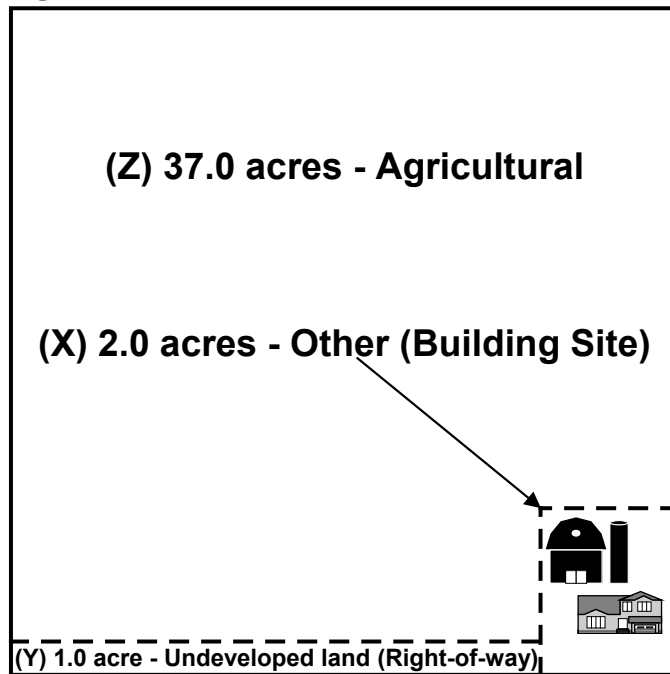
1. Example 1– Agricultural, other and undeveloped

In this example, the area under the right-of-way (Y) fronting the building site should be classified "Other." This arrangement is depicted in Figure 1.

- Farm consisting of a full quarter-quarter section (40 acres) includes an area in the southeast corner of the parcel where the house, barn, silos and auxiliary agricultural buildings are found (the building site or farm set)
- Parcel has 1,320 feet of road frontage on one side
- Farmer owns the land to the center of the roadway
- Road right-of-way extends 33 feet from the center of the road to each side. No area within the right-of-way is farmed. The building site (X) is 2.0 acres (130' x 650') with shade trees, an evergreen windbreak and a maintained lawn.

An assessor would measure and classify the parcel in Figure 1 as follows:

Figure 1



Undeveloped - Class 5 (Y)

Road Right-of-Way:

1,320' x 33'	=	43,560 sq. ft.
(less Building Site road frontage)		
130' x 33'	=	<u>(4,290)</u> sq. ft.
Total Undeveloped:		39,270 sq. ft. (or 0.902 acre rounded to 1.0 acre)

Other - Class 7 (X)

Building Site:		
130' x 650	=	<u>84,500</u> sq. ft.
Total Other:		84,500 sq. ft. (or 1.940 acres rounded to 2.0 acres)

Agricultural - Class 4 (X)

Total Parcel Acreage:	40.0	acres
(less Other):	(2.0)	acres
(less Undeveloped):	<u>(1.0)</u>	acre
Total Agricultural:	37.0	acres

Figure 1 details

When considering the classification of this parcel, the assessor must identify improvements and land that qualify as "Other." In Figure 1, 2.0 acres around the house and other improvements (X) are "necessary for their location and convenience." The farmer also maintains a lawn around the house. The lawn is "Other" as it is "in a use that is incompatible with agricultural use."

Rural parcels frequently include land under a public roadway subject to a right-of-way easement. Only areas subject to a right-of-way easement bordering a "parcel of agricultural land" and not "devoted primarily to agricultural use" should be classified as Undeveloped (Class 5).

Land under right-of way easements fronting non-agricultural lands should be classified according to the adjacent use (ex: other, forest, commercial, residential). If a farmer tills or uses land subject to a right-of-way as pasture, it should be classified as Agricultural (Class 4).

2. Example 2 – Land with several classifications

The following example illustrates a 40-acre parcel that has land with several different classifications.

- Area within each class is rounded to the nearest acre
 - » Parcel contains 10 acres of forested land (W) that qualified as agricultural forest since the parcel had agricultural land in 2004 and in the current assessment year, next to a low, swampy area (X1 - 8 acres) bordering a small stream
- Remaining acreage includes pasture, tillable cropland and a 2-acre building site
- Parcel includes a 3' wide road right-of-way of nearly 1 acre that fronts the building site, pasture, and tillable land. Figure 2 shows this arrangement

An assessor would classify the parcel in Figure 2 as follows:

Figure 2

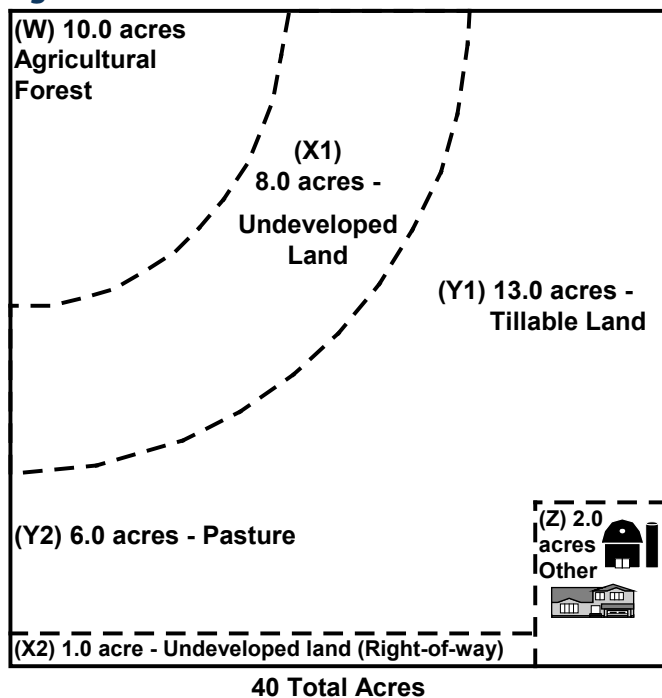


Figure 2

Ag Forest (W)	10 acres
Undeveloped (X)	
- Lowland (X1-swamp)	8 acres
- Right-of-way (X2)	1 acre
Agricultural (Y)	
- Tillable (Y1)	13 acres
- Pasture (Y2)	6 acres
Other - Building Site (Z)	<u>2 acres</u>
Total Acres	40 acres

Figure 2 details

Only the 13 acres of tillable cropland (Y1) and the 6 acres of pasture (Y2) are devoted primarily to agricultural use and are classified as agricultural land (Class 4).

Undeveloped (Class 5) is a residual land class that includes bog, marsh, lowland brush, idle cropland and pasture, and other non-productive lands not elsewhere classified. Road right-of-way fronting a parcel of agricultural land is wasteland if it is not used in agriculture. It is unlikely that all undeveloped land has the same market value. Example: the property in Figure 2 has two areas of undeveloped totaling 9 acres. The 1 acre of land found within the road right-of-way and fronting the agricultural land (X2) is not used for agriculture and has limited value to the titleholder. Therefore, the assessor should assign it a nominal or token value. The other area of undeveloped (X1) may have greater market value attributable to its potential recreational use (ex: fishing, hunting).

3. Example 3 – Lot sale and leaseback

Last spring a farmer sold 5 acres out of a 40-acre legal description.

- 5-acre parcel was recorded with a new legal description
- Farmer leased the 5-acre lot back from the new owner and continued planting corn on the entire 40 acres

This arrangement is shown in Figure 3:

Figure 3

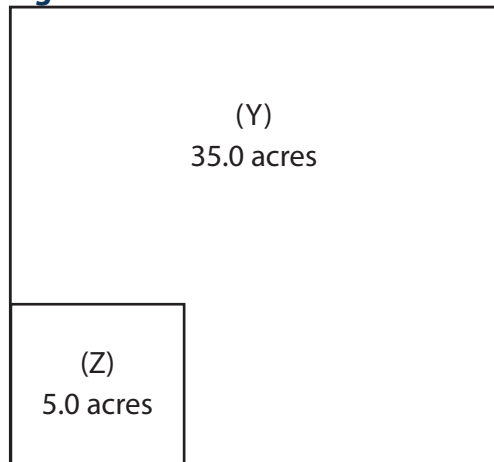


Figure 3

There are a total of 40 acres. The 35 acres owned and five acres leased by the farmer make up the economic unit (or establishment) engaged in the agricultural activity of corn farming (NAICS Industry Number 111150). Parcel (Y) meets the definition of agricultural land and must be classified as agricultural. Parcel (Z) is also a parcel of agricultural land because it is devoted primarily to agricultural use and contains no buildings or improvements.

4. Example 4 – Residence with stable and horse pasture

Figure 4

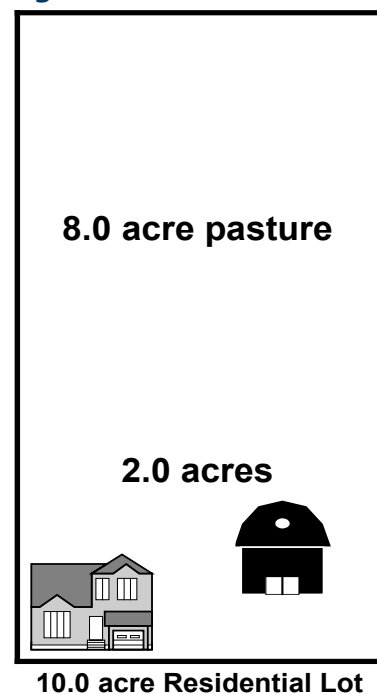


Figure 4

Shows a house on a 10-acre parcel. The owners recently built a small outbuilding to use as a stable for two horses and devoted 8 acres of their property to pasturing the horses.

Although the owners use 8 acres to pasture their horses, this is not an agricultural use since they are not primarily engaged in the production of horses for sale. The eight acre pasture is not devoted primarily to agricultural use and cannot be classified as a parcel of agricultural land. The predominant use of the property is residential and it should continue to be classified in its entirety as residential (Class 1).

5. Example 5 – Horse boarding, stable, horse pasture, riding areas and corral

Figure 5 shows a house on a 30.5-acre parcel that was previously classified residential. The owners recently built a horse boarding stable and corrals for pasturing horses that are boarded at the facility. Eight acres of their property is devoted to pasturing the horses, 2.5 acres are devoted to boarding, training and support of the operations.

Figure 5

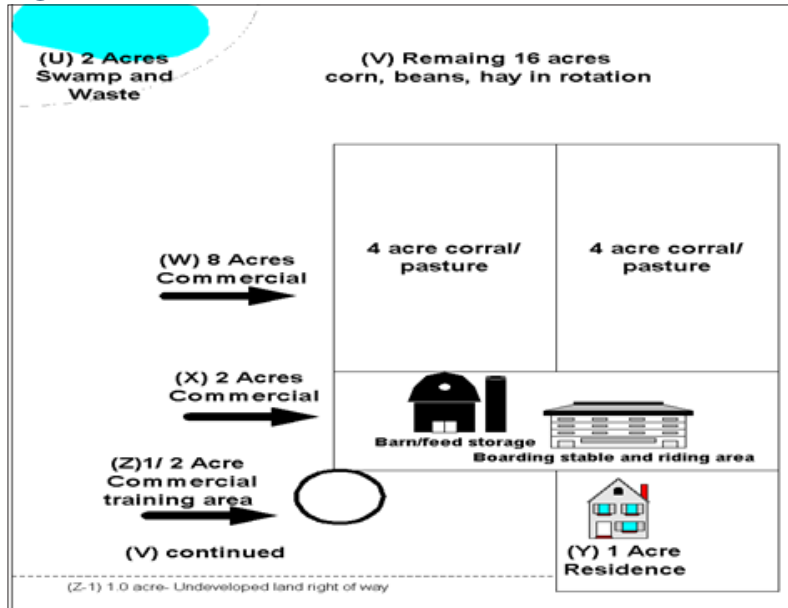


Figure 5

Assessor would classify the parcel in Figure 5 as follows:

Agricultural (V) Class 4	16 acres
Commercial (W) Class 2	10.5 acres
Residential (Y) Class 1	1.0 acre
Undeveloped (Z-1) Class 5	1.0 acre
Undeveloped (U) Class 5	2.0 acres

Agricultural use – raising horses is considered an agricultural use under NAICS. Establishments that provide foal rearing, health maintenance, controlled feeding and harvesting are considered an agricultural use.

Arts, entertaining and recreation industries – training race horses, operating riding stables, rental of saddle horses, and operating a horse race track are considered Arts, Entertaining and Recreation Industries under the NAICS.

Commercial – pasturing horses on lands with facilities primarily engaged in boarding horses classifies those lands as commercial.

B. Valuation examples

1. Example 1 – Municipal use-value

The following example shows the valuation process for a parcel of agricultural land beginning in 2000.

Municipal guideline use-values published for this town are:

<u>Category</u>	<u>Guideline Value/Acre</u>
• 1st Grade Tillable	\$ 513
• 2nd Grade Tillable	\$ 431
• 3rd Grade Tillable	\$ 315
• Pasture	\$ 126

First, the assessor analyzes DOR's Equalization Bureau's Major Class Comparison Report for the municipality and establishes the general level of assessment declined an average of five percent each year since the last revaluation.

Last year the overall assessment ratio was 85 percent. Given the recent trend and the results from an analysis of recent sales, the assessor estimates that the overall assessment level of the community this year will be 80 percent. Another source of information for estimating the assessment level is Equalization's Sales Analysis Reports.

For more information on estimating the general level of assessment, contact the Equalization Bureau District Office in your area.

Multiplying each guideline use-value by 0.80 gives the assessor equated guideline use-values of:

<u>Category</u>	<u>Equated Value/Acre</u>
• 1st Grade Tillable	\$ 410
• 2nd Grade Tillable	\$ 345
• 3rd Grade Tillable	\$ 252
• Pasture	\$ 101

2. Example 2 – Agricultural land valuation

For every parcel of agricultural land in 2000 and beyond, calculate the parcel's use-value by multiplying the current number of acres by the equated municipal use-value for each category of agricultural land. Consider the example of a 68-acre parcel of agricultural land located in a town where the equated municipal use-values were previously calculated. For this parcel of agricultural land the use-value is calculated as:

<u>Municipal Category</u>	<u>Acres</u>	<u>Value/Acre</u>	<u>Use-value</u>
#1	20	\$ 410	\$ 8,200
#2	21	\$ 345	\$ 7,245
#3	12	\$ 252	\$ 3,024
Pasture	\$ 15	\$ 101	\$ 1,515

Total for Parcel of Agricultural Land: \$ 19,984

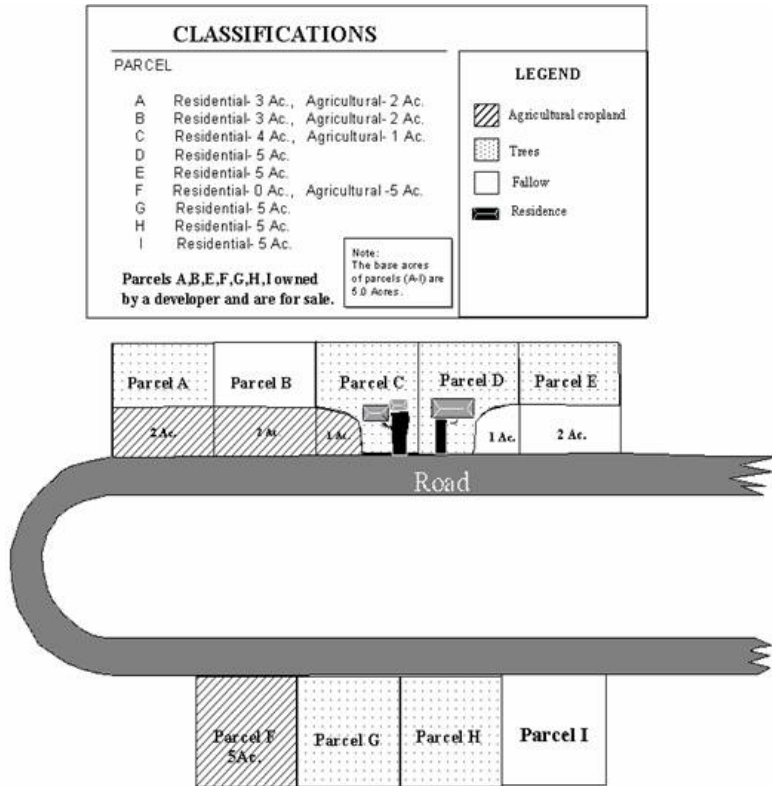
If (in addition to agricultural land) a parcel includes non-agricultural classifications, the market value of the non-agricultural land and improvements are added to the assessed value of agricultural land to arrive at the parcel's total assessed value.

3. Example 3 – Residential development

Figure 3 indicates that in a developing area residential parcels do not lose their use-value eligibility until the use changes. Parcels A, B and C retain partial use-value while F retains full use-value. In this example a conversion charge is deferred on these parcels until they are no longer have an agricultural use.

A farmer has a 120-acre farm operation with qualifying agricultural uses under Chapter Tax 18. A portion of the operation is changing its use as shown in Figure 3 below. The farmland is being developed into a residential subdivision with several parcels that are approximately 5 acres. The subdivision is located in an area showing residential growth. Utilities are available at the parcel line. Parcel sizes range from 1-10 acres. Some of the parcels have qualifying agricultural uses; others have a mixture of qualifying agricultural uses and woods; others have a mixture of land uses.

Figure 3



Parcel A – is a 5-acre parcel, partially wooded, with 2 acres devoted to crop production. The crop was harvested last fall.

- Parcel is classified as part agricultural (the 2 acres) and part residential
- Agricultural land is part of the farm operation and was used for a qualifying activity under Chapter Tax 18 in the previous growing year
- Wooded area is part of the small parcel the owner could build on and is located in an area of typical 5-acre parcel sizes

Parcel B – is located next to parcel A. It has a 2-acre field, as an extension of the field in parcel A. The balance of the 3 acres are fallow tillable.

- Parcel is classified as part agricultural and part residential
- Agricultural land is part of the farm operation and produces value from the land for the land owner
- Fallow land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent
- Advertised for sale as residential and is a typical residential parcel size for the community

Parcel C – is located next to parcel B. It has a residence on part of it with about 3 acres of trees and 1 acre of agricultural land (part of the same fields and operation as above).

- Parcel is classified as 1 acre of agricultural land
- Balance is classified as residential
- Land around the residence is used in support of the residential nature
- Trees are also in support of the residential use of the parcel

Parcel D – is mostly wooded, but has 1 acre of fallow ground and a residence

- Parcel is classified as residential as there is no agricultural activity
- Fallow land is part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent.
- Advertised for sale as residential and is a typical residential parcel size for the community

Parcel E – is adjacent to parcel D, and has a 2-acre fallow field with 3 acres of wooded land.

- Entire parcel is classified as residential
- No qualifying agricultural activity on the parcel
- Part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent
- Advertised for sale as residential and is a typical residential parcel size for the community

Parcel F – is a 5-acre parcel; all agricultural land, farmed last year as part of the farm operation; with no building on the parcel as of the assessment date.

- Classified as agricultural, with use-value assessment
- Primary use is a qualifying crop activity and is not in a use that is incompatible with agricultural use

Parcel G – is a 5-acre parcel adjacent to the above entirely agricultural parcel. It is covered with trees.

- Classified as residential
- Part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent
- Advertised for sale as residential and is a typical residential parcel size for the community

Parcel H – is an all wooded parcel next to parcel G, and adjacent to parcel I, which is fallow.

- Classified as residential
- Part of a residential subdivision
- Construction of a residence is imminent
- Advertised for sale as residential and is a typical residential parcel size for the community

Parcel I – is a fallow parcel, adjacent to the wooded parcel above.

- Classified as residential
- Part of a residential subdivision where the residential infrastructure is in place and the construction of a residence is imminent
- Advertised for sale as residential and is a typical residential parcel size for the community

XII. Agricultural Forest

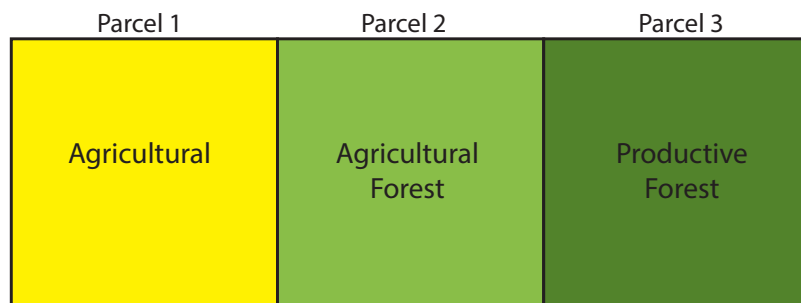
State law ([sec. 70.32\(2\)\(c\)1d, Wis. Stats.](#)), defines agricultural forest as “land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following conditions:

- It is contiguous to a parcel that is classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person that owns the land that is producing or is capable of producing commercial forest products. In this subdivision, ‘contiguous’ includes separated only by a road.
- It is located on a parcel containing land classified as agricultural land in the property tax assessment on January 1, 2004, and on January 1 of the year of assessment
- It is located on a parcel at where least 50 percent (by acreage) was converted to land classified as agricultural land in the property tax assessment on January 1, 2005, or thereafter”

Classification scenarios

The following pages contain classification scenarios. In these scenarios, a solid line designates a parcel’s boundary while a dashed line designates a change in classification within the same parcel.

1. Scenario 1



Scenario 1 contains three parcels with the same owner:

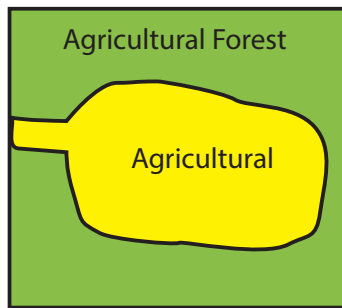
Parcel 1 – categorized as tillable grade 1, tillable grade 2, tillable grade 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Parcel 2 – classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons.

- Produces or is capable of producing commercial forest products
- Is contiguous to parcel 1, a parcel that is classified in its entirety as agricultural
- Parcel 1 and parcel 2 have the same owner

Parcel 3 – classified as Productive Forest and is assessed at its full value since it is not contiguous to parcel 1.

2. Scenario 2



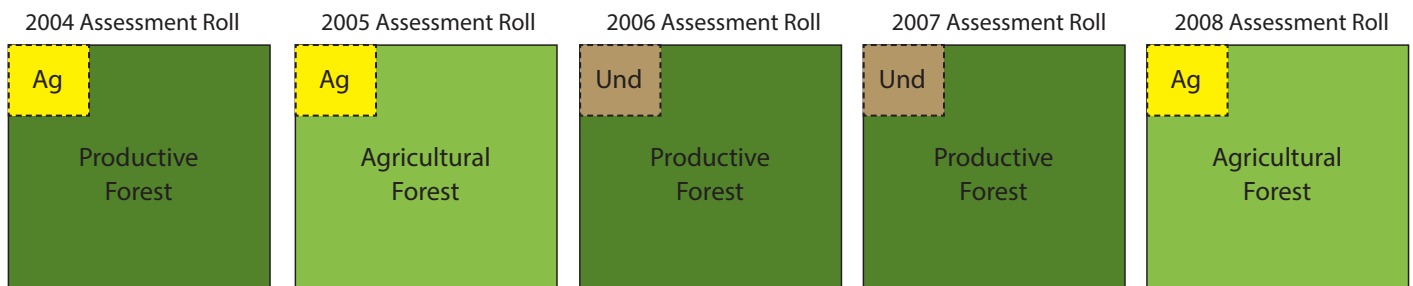
Scenario 2 contains one parcel

Forest area – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons. The parcel:

- Produces or is capable of producing commercial forest products
- Is located on a parcel containing land classified as agricultural land for the 2004 assessment year
- Contains land classified as agricultural for the current assessment year

Agricultural acres – are categorized as tillable grade 1, tillable grade 2, tillable grade 3 or pasture based on soil productivity and assessed at the corresponding use-value.

3. Scenario 3



Scenario 3 contains one parcel over a five-year period

Forest in 2005 and 2008 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons. **The areas of forest:**

- Produces or are capable of producing commercial forest products
- Located on a parcel containing land classified as agricultural land for the 2004 assessment year and the current assessment year

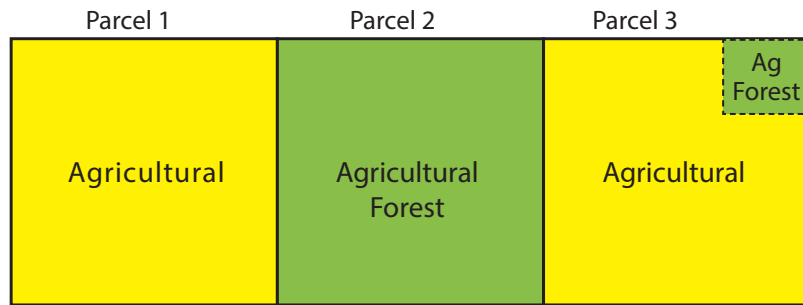
In 2004, the forest – is classified as Productive Forest and is assessed at its full value for the following reasons:

- Area of forest is not contiguous to a parcel classified in its entirety as agricultural
- 2003 Wisconsin Act 230 is effective for the 2005 assessment, not the 2004 assessment

In 2006 and 2007, the forest – is classified as Productive Forest and is assessed at its full value since the forest is not on a parcel with land classified as agricultural for the current assessment year. The land classified as undeveloped is assessed at 50 percent of its full value.

Agricultural acres in 2004, 2005, and 2008 – are categorized as tillable grade 1, tillable grade 2, tillable grade 3 or pasture based on soil productivity and assessed at the corresponding use-value.

4. Scenario 4



Scenario 4 contains three parcels with the same owner

Agricultural acres in Parcel 1 and Parcel 2 – are categorized as tillable grade 1, tillable grade 2, tillable grade 3 or pasture based on soil productivity and assessed at the corresponding use-value.

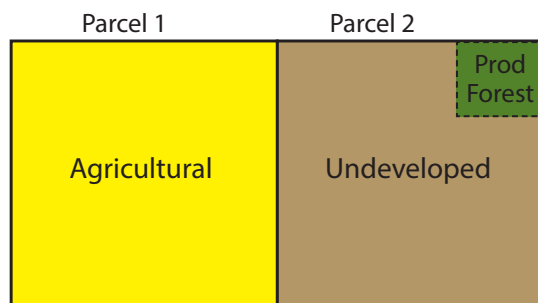
Parcel 2 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons. Parcel 2:

- Produces or is capable of producing commercial forest products
- Is contiguous to parcel 1, a parcel that is classified in its entirety as agricultural
- Has the same owner as parcel 1

Forest area of Parcel 3 – is also classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons. The area of forest:

- Produces or is capable of producing commercial forest products
- Is located on a parcel containing land classified as agricultural land for the 2004 assessment year and the current assessment year

5. Scenario 5



Scenario 5 contains two parcels with the same owner

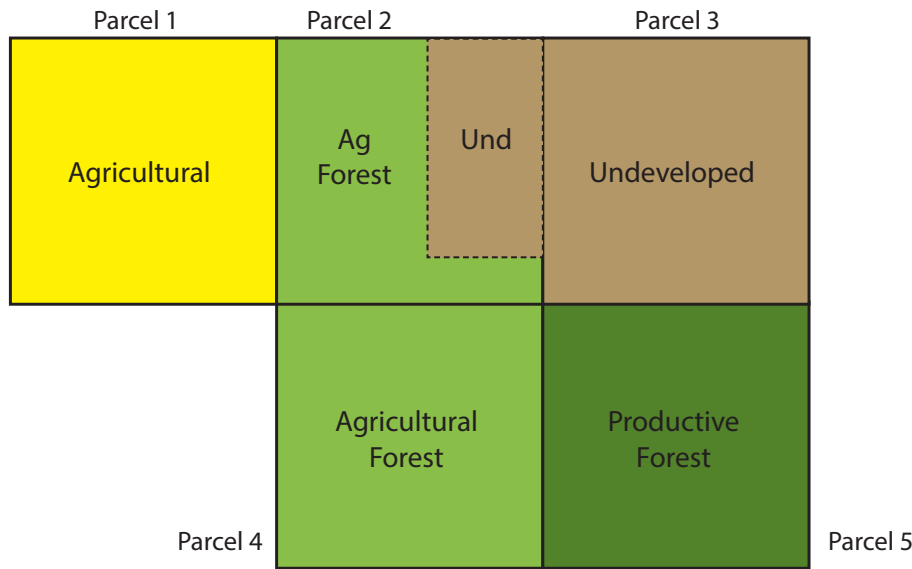
Forest area of Parcel 2 – is classified as Productive Forest and is assessed at its full value for the following reasons. The area of forest is not:

- Contiguous to a parcel that is classified in its entirety as agricultural
- Located on a parcel with land classified as agricultural for the 2004 assessment year and the current assessment year

Agricultural acres in Parcel 1 – are categorized as tillable grade 1, tillable grade 2, tillable grade 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Land classified as undeveloped in Parcel 2 – is assessed at 50 percent of its full value.

6. Scenario 6



Scenario 6 contains five parcels with the same owner

Parcel 1 is categorized as tillable grade 1, tillable grade 2, tillable grade 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Forest area of Parcel 2 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons:

- Area of forest is producing or is capable of producing commercial forest products
- Parcel 2 is contiguous to parcel 1, a parcel that is classified in its entirety as agricultural
- Parcel 1 and parcel 2 has the same owner

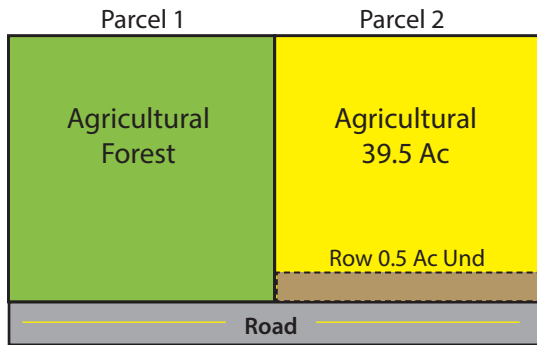
Parcel 3 and undeveloped land in Parcel 2 – are assessed at 50 percent of full value.

Parcel 4 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons. Parcel 4:

- Produces or is capable of producing commercial forest products
- Is contiguous to parcel 1, a parcel that is classified in its entirety as agricultural
- Has the same owner as parcel 1

Parcel 5 – is classified as productive forest and is assessed at its full value since it is not contiguous to parcel 1.

7. Scenario 7



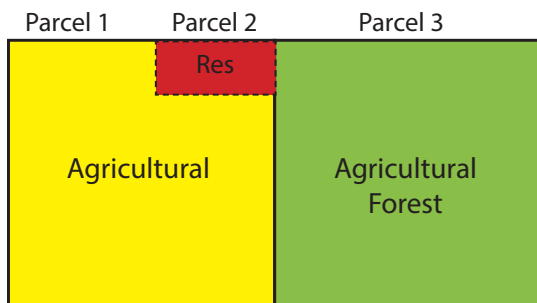
Scenario 7 contains two parcels with the same owner

Parcel 1 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons:

- Produces or is capable of producing commercial forest products
- Contiguous to Parcel 2, a parcel that is classified as agricultural except an area of road right-of-way. **Note:** While this example does not involve separation by a roadway, the principle is the same. Since contiguity is maintained with the separation by a road, a road that runs adjacent to or bisects a parcel is treated similarly.
- Parcel 1 and Parcel 2 have the same owner

Agricultural area of Parcel 2 – is categorized as tillable grade 1, 2, or 3, or pasture based on soil productivity and assessed at the corresponding use-value. The area of undeveloped is assessed at 50 percent of its full value.

8. Scenario 8



Scenario 8 has three parcels with the same owner

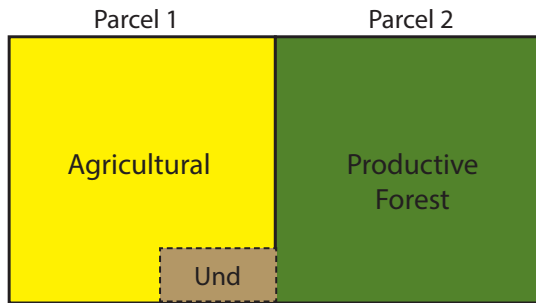
Parcel 1 – is categorized as tillable grade 1, 2 or 3, or pasture based on soil productivity and assessed at the corresponding use-value.

Parcel 2 – is assessed at its full value.

Parcel 3 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons:

- Produces or is capable of producing commercial forest products
- Contiguous to Parcel 1, a parcel that is classified in its entirety as agricultural
- Parcel 1 and Parcel 3 have the same owner

9. Scenario 9

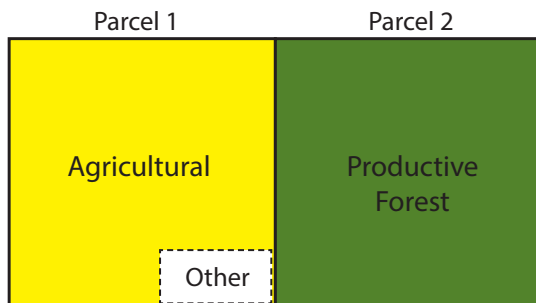


Scenario 9 has two parcels with the same owner

Parcel 2 – is classified as Productive Forest and is assessed at its full value since Parcel 1 is not classified in its entirety as agricultural. Parcel 1 has multiple classifications, agricultural and undeveloped.

Class 4 acres of Parcel 1– are categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value. The undeveloped area of Parcel 1 is assessed at 50 percent of its full value.

10. Scenario 10



Scenario 10 contains two parcels with the same owner

Parcel 1 – has multiple classifications: Agricultural and "Other."

Agricultural acres of Parcel 1– are categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value. The area classified as "Other" is assessed at its full value.

Parcel 2 – is classified as Productive Forest and is assessed at its full value since Parcel 1 is not classified in its entirety as agricultural.

11. Scenario 11

	Parcel 1	Parcel 2	Parcel 3	Parcel 4
Ownership Line	Agricultural	Agricultural Forest	Productive Forest	Agricultural Forest Agricultural
	Productive Forest Res	Productive Forest	Productive Forest	Agricultural Forest Agricultural
	Parcel 5	Parcel 6	Parcel 7	Parcel 8

Scenario 11 contains eight parcels with a line designating separate ownership

Parcels 1-4 – have one owner and Parcels 5-8 have a different owner.

Parcel 2 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for the following reasons:

- Produces or is capable of producing commercial forest products
- Is contiguous to Parcel 1, a parcel that is classified in its entirety as agricultural
- Parcel 1 and Parcel 2 have the same owner

Forest areas of Parcel 4 and Parcel 8 – are classified as Agricultural Forest and are assessed at 50 percent of their full value for all the following reasons:

- Produce or are capable of producing commercial forest products
- Located on parcels that contained land classified as agricultural land for the 2004 assessment year
- Contained land that is classified as agricultural land for the current assessment year

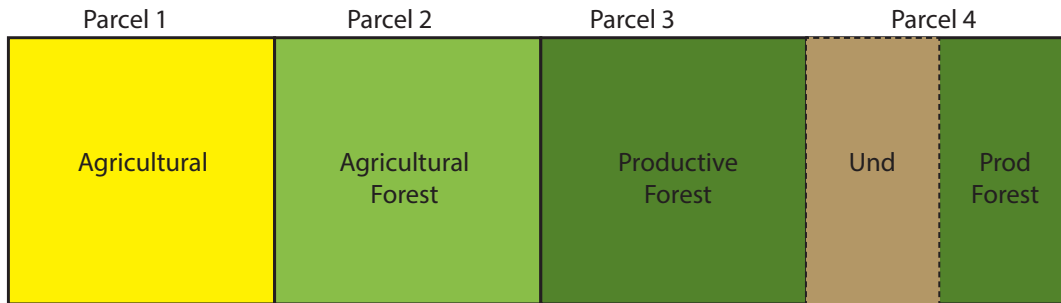
Parcel 3 – is classified as Productive Forest and is assessed at its full value since it is not contiguous to a parcel classified in its entirety as agricultural.

Parcels 6 and 7 and the forest area of Parcel 5 – are also classified as Productive Forest and are assessed at their full value. They are not contiguous to a parcel (with the same owner) that is classified in its entirety as agricultural.

Parcel 1 and the agricultural areas of Parcel 4 and Parcel 8 – are categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Residential area of Parcel 5 – is assessed at its full value.

12. Scenario 12



Scenario 12 contains four parcels that have the same owner

Parcel 1 – is categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Parcel 2 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for the following reasons:

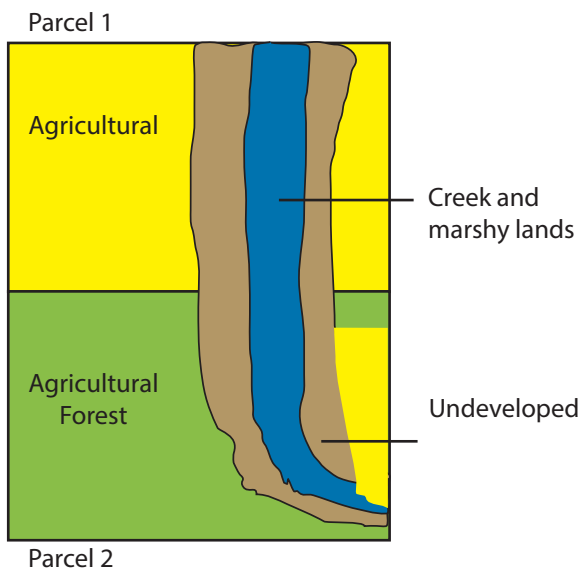
- Produces or is capable of producing commercial forest products
- Contiguous to Parcel 1, a parcel that is classified in its entirety as agricultural
- Parcel 1 and Parcel 2 have the same owner

Parcel 3 and the forest area of Parcel 4 – are classified as Productive Forest and assessed at full value for the following reasons:

- Forest is not contiguous to a parcel that is classified in its entirety as agricultural
- Land was not classified as agricultural for the 2004 assessment year and the current assessment year

Undeveloped land – is assessed at 50 percent of full value.

13. Scenario 13



Scenario 13 contains two parcels that have the same owner

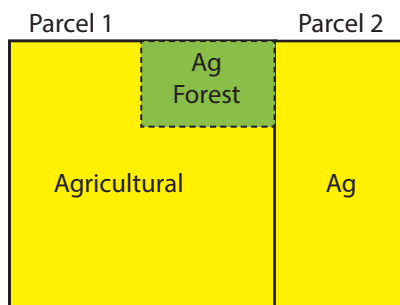
Forest area of Parcel 2 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons:

- Produces or is capable of producing commercial forest products
- Located on a parcel that contained land classified as agricultural land for the 2004 assessment year and the current assessment year

Agricultural areas in Parcel 1 and Parcel 2 – are categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Creek and marshy land classified as Undeveloped is assessed at 50 percent of its full value.

14. Scenario 14



Scenario 14 contains two parcels with the same owner

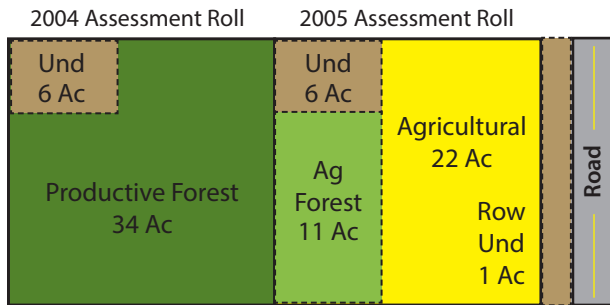
Forest area of Parcel 1 – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all the following reasons:

- Produces or is capable of producing commercial forest products
- Located on a parcel that contains land classified as agricultural land for the 2004 assessment year and the current assessment year

Forest area of Parcel 1 – also qualifies as Agricultural Forest since it is contiguous to Parcel 2, a parcel that is classified in its entirety as agricultural and has the same owner.

Parcel 2 and the agricultural areas in Parcel 1 – are categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value.

15. Scenario 15



Scenario 15 contains one parcel over a two-year period:

2004 assessment – shows 34 acres of forest classified as Productive Forest and is assessed at its full value since it is not contiguous to a parcel that is classified in its entirety as agricultural.

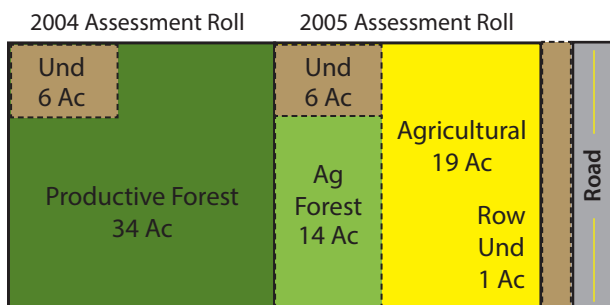
2005 assessment – 11 acres of forest classified as Agricultural Forest and is assessed at 50 percent of its full value for the following reasons:

- Produces or is capable of producing commercial forest products
- Located on a parcel where at least 50 percent of the acreage was converted to land classified as agricultural for the 2005 assessment.
- **Note:** Include any road right-of-way when determining the 50 percent agricultural acreage eligibility

Agricultural area for the 2005 assessment – is categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Undeveloped areas for the 2004 and 2005 assessment years – are assessed at 50 percent of full value.

16. Scenario 16



Scenario 16 contains one parcel over a two-year period

The 2004 assessment shows 34 acres of forest classified as Productive Forest. It is assessed at its full value since it is not contiguous to a parcel that is classified in its entirety as agricultural.

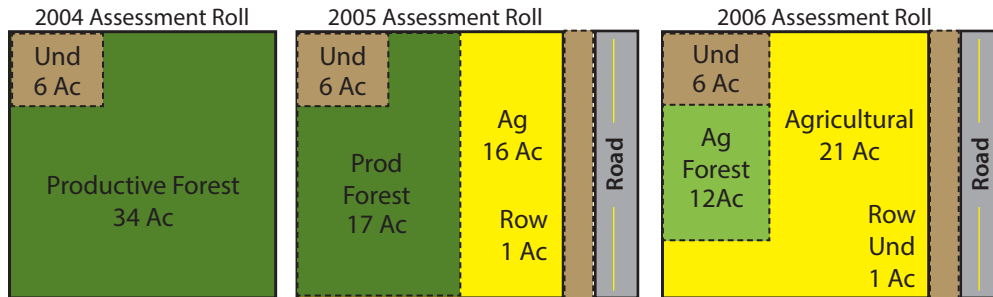
2005 assessment shows – 14 acres of forest classified as Agricultural Forest and is assessed at 50 percent of its full value for the following reasons:

- Produces or capable of producing commercial forest products
- At least 50 percent of the acreage was converted to land classified as agricultural for the 2005 assessment or thereafter
- **Note:** Include any road right-of-way when determining the 50 percent agricultural acreage eligibility

Agricultural area for the 2005 assessment – is categorized as tillable grade 1, 2, 3 or pasture based on soil productivity and assessed at the corresponding use-value.

Undeveloped areas for the 2004 and 2005 assessment years – are assessed at 50 percent of full value.

17. Scenario 17



Scenario 17 contains one parcel over a three-year period

2004 assessment – shows 34 acres of forest classified as productive forest and is assessed at its full value since it is not contiguous to a parcel that is classified in its entirety as agricultural.

2005 assessment – shows 17 acres of forest classified as productive forest and is assessed at its full value for the following reasons:

- Not contiguous to a parcel that is classified in its entirety as agricultural
- Not located on a parcel where at least 50 percent of the acreage was converted to land that is classified as agricultural for the 2005 assessment

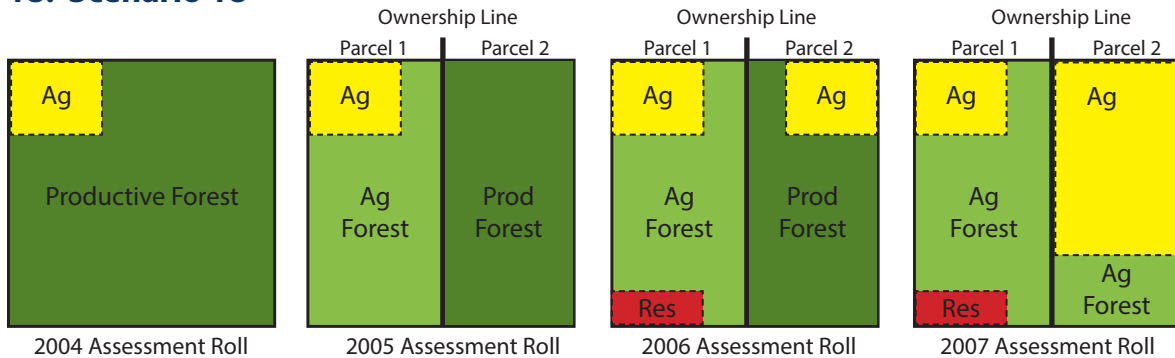
2006 assessment – shows 12 acres of forest classified as agricultural forest and is assessed at 50 percent of its full value for the following reasons:

- Produces or capable of producing commercial forest products
- At least 50 percent of the acreage was converted to land classified as agricultural for the 2006 assessment. It's classified as Agricultural Forest since more than half the acreage of the parcel is now Agricultural.

Agricultural area for the 2005 and 2006 assessments – are categorized as tillable grade 1, 2, 3, or pasture based on soil productivity and assessed at the corresponding use-value.

Undeveloped areas – are assessed at 50 percent of full value.

18. Scenario 18



Scenario 18 contains

2004 assessment – shows 35 acres of forest that is classified as productive forest and is assessed at its full value because it is not contiguous to a parcel that is classified in its entirety as agricultural.

2005 assessment – shows that the forty acre parcel has split into two twenty acre parcels with different owners.

Forest in Parcel 1 – is classified as agricultural forest and is assessed at 50 percent of its full value for the following reasons:

- Capable of producing commercial forest products
- Located on a parcel that contains land that was classified as agricultural land for the 2004 assessment year
- Land that classified as agricultural for the current assessment year

Parcel 2 – is classified as productive forest and is assessed at its full value for the following reasons:

- Not contiguous to a parcel that is classified in its entirety as agricultural with the same owner
- Does not contain agricultural land

2006 assessment – shows a portion of Parcel 1 is now classified as residential and a portion of Parcel 2 is now classified as agricultural.

Forest in Parcel 1 – is classified as agricultural forest and is assessed at 50 percent of its full value for the following reasons:

- Capable of producing commercial forest products
- Parcel contains land that was classified as agricultural land for the 2004 assessment year
- Contains land that was classified as agricultural land for the 2004 assessment year, as well as the current year. The residential site acres do not impact this determination.

Forest area of Parcel 2 – is classified as productive forest and is assessed at its full value because the agricultural acreage does not constitute 50 percent of the total acreage.

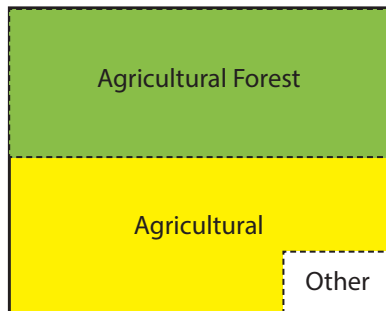
2007 assessment – shows no changes in Parcel 1 and an increase in the amount of agricultural land for Parcel 2.

Forest in Parcel 2 – is classified as agricultural forest and is assessed at 50 percent of its full value for the following reasons. The area of forest is:

- Producing or is capable of producing commercial forest products
- Located on a parcel where at least 50 percent of the acreage was converted to land that is classified as agricultural for the 2007 assessment

Forest land – is classified as Agricultural Forest, because more than half the acreage of the parcel is now Agricultural.

19. Scenario 19



Scenario 19 contains one parcel

Forest area – is classified as Agricultural Forest and is assessed at 50 percent of its full value for all of the following reasons:

- Capable of producing commercial forest products
- Contains land that was classified as agricultural land for the 2004 assessment year, as well as the current year

Agricultural acres – are categorized as tillable grade 1, 2, 3, or pasture based upon soil productivity and assessed at the corresponding use-value.

Area classified as "Other" – is assessed at its full value.

XIII. Glossary

Important definitions relating to the assessment of agricultural property in

Chapter Tax 18.05:

1. Agricultural use means any of the following:

- a. Activities included in subsector 111 Crop Production, set forth in the [North American Industry Classification System \(NAICS\)](#), United States, 1997, published by the executive office of the president, U.S. Office of Management and Budget.
- b. Activities included in subsector 112 Animal Production, set forth in the NAICS, United States, 1997, published by the executive office of the president, U.S. Office of Management and Budget.

Note: Subsector 111 Crop Production and subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. Office of Management and Budget, are reproduced in full in the Wisconsin Property Assessment Manual under state law ([sec. 73.03\(2a\), Wis. Stats.](#)). In addition, copies are on file with the department, the Secretary of State, and the revisor of statutes.

- c. Growing Christmas trees or ginseng
- d. Land without improvements subject to a federal or state easement or enrolled in a federal or state program if all of the following apply:
 1. The land was in agricultural use under par. (a), (b), or (c) when it was entered into the qualifying easement or program, and
 2. Qualifying easements and programs shall adhere to standards and practices provided under the January 31, 2014 No. 697 version of s. [ATCP 50.04](#), [50.06](#), [50.71](#), [50.72](#), [50.83](#), [50.88](#), [50.91](#), [50.96](#), or [50.98](#). The Wisconsin Property Assessment Manual, authorized under [sec. 73.03 \(2a\), Wis. Stats.](#), shall list the

qualifying easements and programs according to the ATCP provisions, and

- 3.a. The terms of the temporary easement or program do not restrict the return of the land to agricultural use under par. (a), (b), or (c) after the easement or program is satisfactorily completed, or
- 3.b. The terms of an easement, contract, compatible use agreement, or conservation plan for that specific parcel authorized an agricultural use, as defined in par. (a), (b), or (c), for that parcel in the prior year.

- 2. Arm's-length sale** – sale between two parties neither of whom is related to or under abnormal pressure from the other. See Market Value (Definition 7).
- 3. Comparable property** – property that is similar to your property in such things as location, style, age, size and other physical features, depending on specific market preferences
- 4. Council** – Farmland advisory council under state law ([sec. 73.03\(49\), Wis. Stats.](#))
- 5. Land devoted primarily to agricultural use** – land in an agricultural use for the production season of the prior year, and not in a use that is incompatible with agricultural use on January 1 of the assessment year.
- 6. Market value** – most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:
 1. Buyer and seller are typically motivated;
 2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
 3. Reasonable time is allowed for exposure in the open market;
 4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
 5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale
- 7. Other** – agricultural buildings and improvements and the land necessary for their location and convenience
- 8. Parcel of agricultural land** – land, contained within a single legal description, that is devoted primarily to agricultural use

XIV. Request to View, Trespassing and Revaluation Notice

A. Notification process with Request to View Property Notice

[Sec. 70.05\(4m\) and \(4n\), Wis. Stats.](#), requires assessors to provide property owners written notice when requesting an interior view of the residence. DOR recommends sending a letter, allowing 14 calendar days for a response. If the assessor does not receive a response, they may attempt in-person contact to obtain consent. If that step is unsuccessful, the assessor may send a certified letter including the notice. If an interior view remains necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

State law allows entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits. The following lists requirements under state law:

- **Purpose** – reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date** – entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner

2020 Agricultural Assessment Guide for Wisconsin Property Owners

- **Duration** – assessor’s visit must not be more than one hour
- **Scope** – assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice** – if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

B. Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. ([sec. 943.15\(1m\)\(f\), Wis. Stats.](#))

If a reasonable written request (see above "Notification Process with Request to View Property Notice" for statutory notice requirements when an assessor requests an interior view of the property) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law ([sec. 70.05\(5\)\(b\), Wis. Stats.](#)), provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor’s authority to enter land, under [sec. 943.13](#) and [943.15, Wis. Stats.](#) If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide a link to the above noted statutory references, so persons visiting the website can click those links and review the statutes. A sample notice is provided on the following page.

C. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law ([secs. 943.13](#) and [943.15, Wis. Stats.](#)).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

XV. Wisconsin Property Assessment Manual Standards

The [Wisconsin Property Assessment Manual](#) specifies technical, procedural and administrative practices. It also defines procedures, policies, legal decisions and assessor performance expectations. The authority for preparing the Wisconsin Property Assessment Manual comes from state law ([sec. 73.03 Wis. Stats.](#)). This statute requires that the Department of Revenue prepare a manual that "shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level...The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs and statistical and other information deemed valuable to local assessors by the department."

XVI. Resources/Contact Information

- **[United States Department of Agriculture - Corn Price, Corn Yield](#)**

- » **National Agricultural Statistics Service**

Room 5829-South, Washington, DC 20250; (202) 720-3878; NASS Hotline: (800) 727-9540

- » **Economic Research Service - Corn Cost of Production**

1800 M St., NW, Washington, DC 20036-5831; (202) 694-5050

- **[Wisconsin Department of Agriculture, Trade, and Consumer Protection](#)**

Wisconsin Agricultural Statistics Service - Corn Price, Corn Yield; PO Box 8934, Madison, WI 53708-8934

- **[Wisconsin Department of Revenue - Capitalization Rate Components](#)**

- Division of State and Local Finance**

- » [Office of Technical and Assessment Services](#) – Agricultural Loan Rate; Capitalization Rate Components

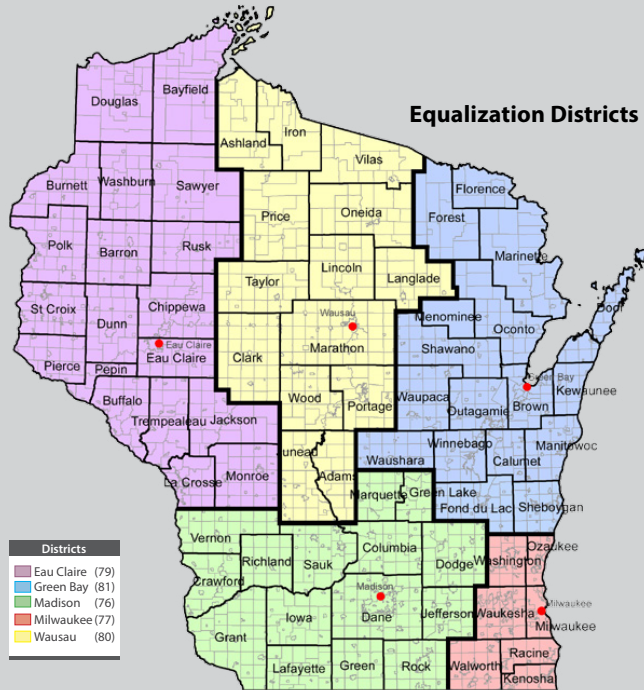
- » [Local Government Services Bureau – Town, Village and City Taxes](#)

- » [Equalization Bureau District Offices](#)

- **Farmland Advisory Council Members**

Peter Barca (Chair), Secretary of Revenue; Herb Tauchen, Farmer; Amber Keller, Agricultural Lender; Kevin Bernhardt, Agricultural Economist - UW System; Tim Hanna, Mayor - City of Appleton; Jordan Lamb, Environmental Expert; Vacant, Non-Agricultural Business Person; Steven Hintz, Professor of Urban Studies; Jeff Lyon, Agribusiness Person; Michael Denor, Assessor.

Department of Revenue - Equalization District Offices



Equalization Districts

Districts	
■	Eau Claire (79)
■	Green Bay (81)
■	Madison (76)
■	Milwaukee (77)
■	Wausau (80)

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Milwaukee	77	63	Vilas	80
17	Dunn	79	41	Monroe	79	64	Walworth	77
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	80	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
eqlEAU@wisconsin.gov
Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
Green Bay, WI 54301-5100
eqlGRB@wisconsin.gov
Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address
PO Box 8909 #6-301
Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
Madison, WI 53713-1443
eqlMSN@wisconsin.gov
Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1682
eqlMKE@wisconsin.gov
Ph: (414) 227-4455 Fax: (414) 227-4071

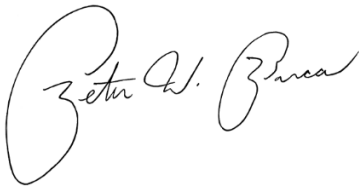
Wausau District Office (80)

730 N. Third St
Wausau, WI 54403-4700
eqlWAU@wisconsin.gov
Ph: (715) 842-5885 Fax: (715) 848-1033

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink that reads "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue



2020 Guide for Board of Review Members

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I. Guide Information

The purpose of this guide is to assist Board of Review (BOR) members in Wisconsin understand their statutory duties. This guide contains:

- Topical index of responsibilities and procedures
- Flowchart of BOR functions
- Related court cases
- Statutory index
- Glossary of property tax terms

II. Board of Review (BOR) Profile

BOR membership

The BOR membership depends on the municipality – town, village or city (First-class or others).

1. Town BOR members

- Town supervisor
- Town clerk (if elected to the office of town clerk under state law ([sec. 70.46\(1m\), Wis. Stats.](#)))
- Other members by ordinance

2. Village BOR members

- President
- Village clerk
- Other members by ordinance

3. First-class city BOR members

- Between five and nine residents of the city
- BOR members are appointed by ordinance
- Members cannot hold public office or be publicly employed
- Members are appointed by the mayor with approval by the common council and hold office for staggered five-year terms

4. City other than First-class BOR members

- Mayor
- City clerk
- Other members by ordinance

Note: Any BOR for the above municipalities can also include citizens, public officers or public employees. The assessor cannot be a member of the BOR. The governing body must select a substitute member if the assessor is initially identified as a member through holding another office.

III. Assessment Roll

A. Assessment roll open for public review

The assessment roll becomes a public document after the assessor completes the roll and is delivered to the municipal clerk (in Milwaukee, to the commissioner of assessments). At least 15 days before the roll is open for examination, the clerk publishes a notice with the days the assessment roll will be open for review.

B. Incomplete assessment roll

If the assessment roll is not completed by the fourth Monday in April or the 45 days thereafter, the BOR must:

- Hold an initial meeting during the 45-day period
- Adjourn until the roll is completed
- BOR clerk must post a written notice on the meeting place door, including the date and time the BOR will resume meeting
- When the roll is completed, the BOR must be in session the hours required by statute or as established by ordinance

IV. BOR Meeting

A. First BOR meeting

1. Hold a minimum of seven days after the assessment roll is open for examination under [sec. 70.45, Wis. Stats.](#) ([sec. 70.47\(1\), Wis. Stats.](#))
2. Select a chairperson and vice-chairperson
3. Verify at least one member met the mandatory training requirements under state law ([sec. 70.46 \(4\), Wis. Stats.](#))
4. Verify the municipality or county has an ordinance for the confidentiality of income and expense information provided to the assessor under state law. No person can appeal to the BOR if the value was made by assessor using the income method unless no later than seven days before the first meeting, the person supplies to the assessor all information about income and expenses. Information provided under this statute is not subject to right of inspection and copying unless a court determines before the first meeting of the BOR that information is inaccurate ([sec. 70.47\(7\)\(af\), Wis. Stats.](#)).
5. Receive the assessment roll and sworn statements from the clerk
6. Examine the roll, correct description or calculation errors, add omitted property, and eliminate double assessed property
7. Certify all corrections of error under state law ([sec. 70.43, Wis. Stats.](#))
8. Verify with the assessor that open book changes are included in the assessment roll
9. Be in session for at least two hours
10. Allow taxpayers to examine assessment data
11. Schedule hearings for written objections
12. During the first two hours, grant:
 - Waivers of the required 48-hour notice of intent to file an objection when there is good cause
 - Requests for waiver of the BOR hearing allowing the property owner an appeal directly to circuit court
 - Requests to testify by telephone or submit sworn written statement
13. Hear written objections if notice was given by the BOR to the property owner and assessor at least 48 hours earlier, or if both waive the 48-hour notice requirement
14. Create a new hearing schedule for written objections filed but not heard

If the BOR finds a problem with uncontested property, it should:

- Notify the owner or agent of the BOR's intent to review the assessment, and the date, time, and place of the hearing
- Subpoena witnesses necessary to testify on the value of the property
- Conduct the hearing according to the procedure established under state law ([sec. 70.47\(8\), Wis. Stats.](#))

B. BOR meeting location

1. Towns and villages

BOR should meet in the Town/Village Hall, or a place designated by the Town/Village Board. If no such hall exists, the BOR should meet at the clerk's office or at the place where the last annual Town/Village meeting was held.

2. Cities other than First-class

BOR should meet at the Council Chamber or a place designated by the Council.

3. First-class cities

BOR should meet at the place designated by the Commissioner of Assessments.

C. BOR meeting time frame

Municipal BOR must meet:

- Annually
- Anytime during the 45-day period beginning on the fourth Monday in April
- A minimum of seven days after the assessment roll is open for examination under [sec. 70.45, Wis. Stats.](#)

D. Length of BOR meeting

Each BOR must be in session at least two hours. If the municipal governing body (by ordinance or resolution) designates other meeting hours, the BOR session can vary from these guidelines. If this is done, the BOR may schedule a meeting time between 8:00 a.m. and 12 midnight with the meeting being at least two hours long.

After the first meeting, the BOR may then adjourn at its own discretion from time to time, until its business is completed. Whenever the BOR adjourns for more than one day, the clerk must post a written notice on the meeting place door, stating the date and time the BOR will resume meeting.

V. Hearings

A. Notice

1. Municipal clerk publishes a notice that includes the following under state law ([sec. 70.47\(7\)\(aa\), \(ac\), \(ad\), \(ae\) and \(af\), Wis. Stats.](#)):

- Time and place of the first meeting
- [Sec. 70.47\(7\)\(aa\), Wis. Stats.](#), provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.
- After the first BOR meeting and before the BOR's final adjournment, no person who is scheduled to appear before the BOR may contact, or provide information to, a member of the BOR about that person's objection except at a BOR session

2020 Guide for Board of Review Members

- No person may appear before the BOR, testify to the BOR by phone or contest the amount of any assessment unless, at least 48 hours before the first meeting of the BOR or at least 48 hours before the objection is heard if the objection is allowed under sub. (3)(a), that person provides to the BOR clerk a notice as to whether the person will ask for removal under sub. (6m) and if so which member will be removed and the person's reasonable estimate of the length of time that the hearing will take
- When appearing before the BOR, the person must specify in writing, his or her estimate of the land value and improvements that he or she is objecting and the person must specify the information that he or she used to arrive at that estimate
- No person may appear before the BOR, testify to the BOR by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than seven days before the first meeting of the BOR the person supplies to the assessor all of the information about income and expenses, as specified in the manual under [sec. 73.03\(2a\), Wis. Stats.](#), that the assessor requests. The municipality or county shall provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor under this paragraph and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The information that is provided under this paragraph is not subject to the right of inspection and copying under [sec. 19.35\(1\), Wis. Stats.](#), unless a court determines before the first meeting of the BOR that the information is inaccurate.

2. Where to post a notice

- Place a notice in at least three public places and on the door of the building where the municipality regularly meets
- If adjournment is for more than one day, the clerk must post a notice of the adjournment on the outer door of the meeting place, stating when the meeting will reconvene

3. Notifying property owners

BOR clerk must notify property owners of the time and place of their hearing

- After receiving an objection, the BOR must establish a time for hearing the objection
- The BOR clerk must give the objector and the assessor at least 48-hour notice before the hearing
- When all parties are present and waive this notice in the minutes, the hearing may be held immediately
- If a scheduled hearing cannot be heard at the session, then a minimum 48-hour notice of the new scheduled time must be given

4. Municipal clerk notifies property owner of the time and place of a remanded BOR hearing

When any BOR case is remanded, the municipal clerk must post a notice in the same manner as a regular BOR meeting.

Note:

- A remanded case is sent back to a lower judicial or a quasi-judicial body with instructions for further proceedings
- Only a case remanded back to the BOR by a court order can be heard by the reconvened BOR. No additional new cases can be heard at a reconvened BOR.

B. Participants

1. BOR meetings are open to the public

BOR meetings are open to the public. No formal action of any kind may be introduced, deliberated on or adopted at any BOR closed session. At least 15 days, 30 days in revaluation years, before the first session, the BOR clerk must publish a class 1 notice. The clerk must place a notice in at least three public places. The clerk must also place a notice on the door of the town (or village) hall, of the council chambers or of the city hall stating the time and place of the first BOR meeting. The clerk should consult the statutes for other information to include on the notice.

2. Attendees at a BOR hearing

BOR will have the following attendees:

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- Assessor
- Objector (or agent), unless because of medical reasons, objector is testifying by phone
- BOR members

Other people who may attend:

- Municipal attorney
- Objector's attorney
- Assessor's attorney
- Municipal clerk, if not a member of the BOR

At least two BOR members must attend any hearing of evidence. If a member(s) is removed from the Board, at least three members must attend the hearing, under state law ([sec. 70.47\(6m\), Wis. Stats.](#)). In either case, the BOR must record and share the evidence with a quorum before a determination.

3. Removing a member

Except for a first or second class city, the municipality must remove a member from a hearing for any of the following reasons:

- Objector provides a timely written or oral notice of intent to file an objection and requests the removal. No more than one member of the BOR can be removed under state law ([sec. 70.47 \(6m\), Wis. Stats.](#))
- BOR member has a conflict of interest under an ordinance of the municipality in regard to the objection
- BOR member has a bias in regard to the objection and a party requests the removal of that member for a bias. The party must submit an affidavit with the request stating the party believes the member has a personal bias or prejudice against the party and stating the nature of that bias or prejudice.
- BOR member would violate state law ([sec. 19.59, Wis. Stats.](#)), by hearing an objection recuses himself or herself from that hearing. The municipal clerk must provide DOR an affidavit declaring whether the requirement under this paragraph is fulfilled.
- If a member(s) is removed or recused under this law, the BOR may replace the member(s) or its remaining member(s) may hear the objection. No fewer than three members may hear the objection.

4. Definition of a quorum

A majority of BOR members is a quorum.

5. Number of BOR members required to hold a hearing

Two BOR members are required to hold a hearing. An exception is when a BOR member is removed. If this occurs, three members are required to hold the hearing.

6. Number of BOR members required to make a determination

A quorum is required to make a determination. The BOR cannot make a determination until the quorum reviews the evidence. If there is a tie vote, the assessor's valuation is considered correct.

BOR member has to do one of the following to vote:

- Attend the hearing of evidence
- Receive a transcript of the hearing no less than five days before the meeting and read the transcript
- Receive a mechanical recording of the evidence no less than five days before the meeting and listen to the recording
- Receive a copy of a summary and all exceptions no less than five days before the meeting and read the summary and exceptions

Note: A "summary" means a written summary of the evidence prepared by one or more BOR member attending the hearing of evidence. This summary is distributed to all BOR members and all parties to the contested assessment. "Exceptions" mean written exceptions to the summary of evidence filed by parties to the contested assessment.

C. General procedures at the BOR

The BOR hears under oath all persons who appear before it. The BOR can take evidence by phone from ill or disabled persons who have presented a letter from a physician, surgeon, or osteopath that confirms their illness or disability.

1. BOR hearing proceeds as follows:

- a. Clerk swears in all persons testifying before it for each contested assessment
- b. BOR must provide adequate time for the property owner and the assessor to present their information
- c. Owner, or the owner's representatives and witnesses should be heard first
- d. BOR may examine under oath, such persons as it believes have knowledge of the property value being appealed
- e. BOR may require witnesses to attend a BOR hearing. If the assessor requests witnesses, the BOR will require those witnesses to attend. It is the objector's responsibility to bring his or her witnesses or experts. The BOR can allow objectors to provide sworn testimony, with proof of a medical condition from a doctor. The BOR may require the presence of records and documents to help show the value of properties in question.
- f. A stenographer or recorder should record all proceedings and the stenographer must be paid by the municipality. The BOR may order a transcription of the testimony presented at the hearings. In cases of an appeal or other court proceedings, testimony must be transcribed. Even though the proceedings are recorded, members of the BOR should still take notes of testimony given. These notes provide a source of reference when reaching a decision on a property owner's objection.
- g. During any meeting, if it determines that some of the written objections cannot be heard at the scheduled time, the BOR creates a new schedule and abides by the 48-hour notice requirement for the property owner and assessor
- h. BOR enforces (and in some cases waives) the requirement for filing timely objections under state law
- i. BOR removes members under specific circumstances under state law
- j. BOR requires that objection forms include stated valuations of the property in question
- k. BOR makes all determinations by roll call vote
- l. BOR assumes the assessor's valuation is correct barring a sufficient showing by the objector to the contrary
- m. As a result of its deliberations, the BOR must state on the record the correct assessment and that it is reasonable in light of all relevant evidence the BOR received
- n. The BOR should not adjourn to a future date without setting the hour and day they will meet - the clerk must post a notice with the adjournment information on the outer door of the meeting place
- o. Before the final adjournment, the BOR must provide both these items to all parties contesting an assessment:
 - 1) Written notice of the amount of the assessment finalized by the BOR
 - 2) Explanation of appeal rights and procedures

2. Who has authority to ask questions at the BOR?

The BOR is defined as a quasi-judicial body under state law. In quasi-judicial proceedings such as the BOR, parties can have expert witnesses and cross-examine all witnesses. Property owners and assessors can ask each other questions. In a case where an attorney represents either the objecting property owner or the municipality, the attorney may question the opposing party's witnesses. Members of the BOR may also ask questions.

The assessor is not a member of the BOR. The assessor is an expert witness for the municipality. The BOR chairperson must manage the hearing to keep all parties focused on the objection.

VI. Duties

A. BOR clerk

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The municipal clerk is usually the BOR clerk. With the exception of First-class cities, the clerk is a voting member of the BOR. However, when the town, village or city by ordinance provides for a citizen's BOR, the municipal clerk may act as the BOR clerk, but is not a member of the BOR. Consequently, this clerk does not have a vote on objections heard by the BOR. Town clerks (and treasurers) appointed under state law ([sec. 60.30 \(1e\), Wis. Stats.](#)), may not be a BOR member. In First-class cities, the Commissioner of Assessments (or any person designated by the commissioner) acts as the BOR clerk.

Duties include:

1. Posts and publishes the required meeting notices under the statutes
2. After receiving the assessment roll from the assessor, carefully examines it, correcting all double assessments, imperfect descriptions, and other apparent errors
3. Adds omitted real or personal property and immediately notifies the assessor. Assessor then views the property, estimates the value and certifies the value to the clerk
4. Posts a notice of the adjournment if the BOR adjourns for more than one day
5. Keeps an accurate record of all BOR proceedings - should keep a list of persons speaking and the order they spoke in
6. Swears in all persons testifying before the BOR, including the assessor
7. Enters into the assessment roll, in red ink, all assessment roll corrections the BOR made
8. Before final adjournment, notifies each objector by personal delivery or mail (return receipt required) of the assessment determined by the BOR
 - » Notice must be on the proper DOR prescribed form ([PR-302](#))
 - » The form is available from each county forms designee or the DOR website
9. Prepares an affidavit specifying the date the notice was mailed
10. Summarizes the proceedings and decisions on DOR prescribed forms ([PA-800](#)) and ([PA-811](#)) available from the county forms designee and keeps this summary as part of the BOR records
11. Provides an affidavit to DOR stating whether the BOR training requirements were met
12. In instances where a member has recused himself or herself from a BOR hearing under state law ([sec. 70.47\(6m\) \(b\), Wis. Stats.](#)), the municipal clerk provides an affidavit to DOR
13. Provides any written comments received to the appropriate officer
14. Upon final adjournment of the BOR, electronically submits or authorizes the county designee to electronically transmit the Statement of Assessment to DOR

Note: The clerk is the official custodian of all BOR documents and forms. This includes the assessment roll, personal property statements, written objections, the meeting notices, tape recordings and all other material submitted to the BOR. These materials must be retained for at least seven years and should be available for public inspection to the extent of the law.

B. BOR chairperson

Duties include:

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- Direct all to conduct the meeting in an orderly and legal manner
- Verifies each objection is written and complete
 - » Uses forms [PA-115A](#) (real estate) and [PA-115B](#) (personal property)
 - » Obtains forms from the county designee or from the [State Prescribed Forms page](#) on the DOR website
- Reminds all witnesses they are required to present relevant evidence on the value of the contested property
- Monitors the BOR's activities. Makes sure the BOR stays within its legal role as a quasi-judicial body.
- Confirms that all relevant evidence needed to make an informed decision is presented
- Questions witnesses and, if necessary, subpoenas witnesses and records
- Requests the municipal attorney represent the BOR and its members at the BOR hearing (optional)

C. Municipal attorney

The municipal attorney should act as counsel for the BOR.

Duties include:

- Protects the interests of the municipality
 - » Cannot also represent the assessor since this would be a conflict of interest
 - » Municipality and BOR must have separate counsel from the assessor
- Asks questions of those appearing before the BOR
- Advises the BOR on legal matters
- Ensures that a complete legal record of BOR activities is established

VII. Assessor and Property Owner Responsibilities

A. Assessor

1. Before the BOR

- Reviews the assessment roll for proper classification, double assessments, omitted properties and clerical errors (known as "perfecting the roll")
- Verifies that Notices of Changed Assessment are mailed within the time frame established by state law and attaches a statement to the roll declaring these notices were mailed
 - » At least 15 days before the BOR hearing or 30 days if the municipality is conducting a revaluation, the assessor must notify real property owners when the total assessment changed from the prior year
 - » Assessor must also attach an affidavit to the assessment roll declaring the notices were mailed, as required by state law
 - » **Note:** When the assessor sends the notices less than the required 15 or 30 days before the start of the BOR, the BOR is required to remain open for 15 or 30 days from the mailing of the notices, unless the property owner waives the 15-day or 30-day notification requirement. A late notice does not allow the objector sufficient time to analyze and collect materials to challenge the assessment.
- Attends at least two hours of the open examination of the roll, stated on the posted or published notice
- Incorporates open book changes into the assessment roll
- Delivers the completed paper assessment roll to the clerk at least one week before the BOR meets
- Completes and signs the assessor's affidavit located in the front of the assessment roll

2. At the BOR

- Defends all assessments at the BOR. Not defending assessments at the BOR violates the sworn affidavit he or she signed and would violate the law.

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- Does not run the BOR, he or she responds to questions from the BOR and objectors
- Attends all hearings and allows the property owner, property owner's attorney or the BOR members to examine the assessor's testimony under oath
- Provides the BOR all books and records necessary to explain the assessor's work. Full disclosure is a requirement.
- Supports the assessor's affidavit; does not contradict or impeach it (Note: To impeach the assessor's affidavit means to contradict it)
- Serves as the municipality's expert witness – declares facts relative to the values placed on the assessment roll including the current assessment level
- Asks questions of the property owner and BOR members - the BOR ensures people treat each other respectfully and that all parties focus on the issues before it
- Testifies to all factors necessary to support the assessed value on appeal beyond the BOR

Note:

- Record set at the BOR is the record examined throughout the rest of the appeal process. Therefore, it is important to establish a complete evidence base at this level.
- Assessor may be represented by counsel of his or her choosing
- Municipal attorney represents the municipality and the BOR members and cannot also represent the assessor. The assessor requires independent counsel, different than that who represents the municipality and BOR.

B. Property owner

An objecting property owner must meet certain requirements and responsibilities before appearing at the BOR and while at the BOR.

Property owner must:

- File an annual statement of personal property by March 1 if he or she is contesting a personal property assessment. (After March 1, a property owner may submit the completed statement to the BOR along with a note explaining the reason he or she failed to submit the return on time.)
- Allow the assessor onto the property to conduct an exterior view. [Sec. 70.47\(7\)\(aa\), Wis. Stats.](#), provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.
- Provide written or oral notice of intent to file an objection to the BOR clerk at least 48 hours before the first scheduled BOR meeting. If the owner is requesting a member be removed, he or she must also mention it at this time, along with an estimate of the length of the hearing.
- Complete the entire written objection form and file it with the BOR clerk. It must:
 - » Be done before or during the first two hours of the first meeting
 - » Include an estimate of value
- Object to only the total valuation of the land and the improvements of a particular parcel
- Not contact a BOR member or give him or her information about the objection except at a BOR hearing
- Present factual evidence that supports the opinion of value stated on the objection form. An objector may then ask the assessor questions.
- Hire legal counsel or other suitable representation if unable to attend the BOR hearing personally

VIII. BOR Appeals

A. Property owners/objectors filing an appeal

Objectors must notify the BOR clerk either orally or in writing of their intent to file an objection. An exception to this requirement is that, upon a showing of good cause to the BOR and submission of a written objection, the BOR shall waive that requirement during the first two hours of the first scheduled meeting. For extraordinary causes, the BOR may waive the intent to file requirement up to the end of the fifth day (if the sessions last five days).

How should property owners file an objection to appear before the BOR?

Property owners who want to protest their assessments are required to do the following:

- Provide to the BOR clerk written or oral notice of intent to file an objection at least 48 hours before the first scheduled meeting (or, for a late BOR, the first scheduled meeting after the roll is complete). Upon showing good cause to the BOR and submitting a written objection, the BOR shall waive that requirement during the first two hours of the first meeting.
- Provide the same 48-hour notice to the BOR clerk stating whether they are requesting statutory removal of a member, who the member is, and a reasonable estimate of the length of the hearing
- File their objection in writing with the BOR clerk before or during the final two hours of the BOR's first scheduled meeting
- Use objection forms prescribed by DOR and provided by the BOR - although the BOR can waive the objection forms, DOR strongly encourages their use to ensure the BOR receives all the appropriate information
- Make full disclosure to the BOR of all their property liable to assessment in the district and its value

B. BOR and appeals

Does the BOR have the authority to deny or waive a hearing?

BOR has the authority to waive a BOR hearing and allow a property owner an appeal directly to the circuit court:

1. BOR may waive a BOR hearing at the request of the property owner, assessor or at its own discretion. Review all waivers with the municipal attorney. **Note:** DOR provides a form: Request for Waiver of Board of Review Hearing ([Form PA-813](#)).
2. BOR reviews the BOR hearing waiver requests during the first BOR meeting
3. Property owner must provide the 48-hour notice of intent to appeal
4. Property owner must complete the objection form
5. Consider what reasons support waiving the hearing – possible option for complex appeals
6. BOR issues a decision on the waiver not a determination regarding value
7. Property's assessment at the time of the BOR is reviewed by circuit court
8. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.
9. Claim of excessive assessment under [sec. 74.37, Wis. Stats.](#), is not available if the BOR waives the BOR hearing
10. Appeal to DOR under [sec. 70.85, Wis. Stats.](#), is not available if the BOR waives the BOR hearing

Note:

- BOR should review the circumstances and state on the record the reason for waiving a hearing. The BOR should not hear any testimony or evidence involving the assessment and should not complete the Notice of BOR Determination ([PR-302](#)).
- While the assessor may ask that the BOR waive a hearing, it is the BOR's responsibility/authority to make the decision, not the assessor's

C. Appeal time frame

Time limits for appealing to the BOR

Objectors must file their written objection with the BOR clerk either before or during the first two hours of the BOR's first scheduled meeting (or, for a late BOR, the first scheduled meeting after the roll is complete). If the objection was filed at least 48 hours before the meeting and the objector and the assessor have received at least 48-hour notice of the time of hearing, then the hearing may be held at the first scheduled meeting. The hearing may also happen immediately if all parties are present (phone contact with the BOR is acceptable in the case of qualifying ill and disabled individuals) and if all parties waive such notice in the minutes. In all other cases, after receiving an objection, the BOR establishes a time for the hearing, providing at least a 48-hour notice to the parties. All objections must be filed within the first five days of the BOR hearings.

D. BOR members appeal their own assessments

BOR Members can appeal the assessment on their property. However, the individual must temporarily step down from his or her duties as a BOR member.

E. BOR can adjust an assessment even if an owner did not complain about it

The BOR can hold a hearing to review an assessment even if the property owner did not complain about the assessment. The BOR must carefully examine the roll and correct all apparent description or calculation errors. The BOR must not raise or lower an assessment except when based on evidence presented at a hearing.

BOR can order a hearing even though the property owner did not complain, only if:

- The assessor omitted a property
- It believes a property was assessed above or below the general average of assessment of the tax district

When the BOR orders a hearing, it will:

- Notify the owner, agent or possessor of the property that the BOR will review the assessment
- Set the time and place of the meeting and notify the owner
- Subpoena witnesses to testify concerning the value of the property
- Conduct the hearing, deliberate and make a determination
- Provide the owner with a Notice of BOR Determination

Wisconsin law makes no provision for taxpayers to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment that is not appealed, the BOR has the authority to schedule a hearing to review the assessment.

F. Property owners cannot appeal part of their assessment

Property owners can only appeal the total value of a parcel. They may not object to only the land or only the improvement values. In support of their appeal, property owners must completely fill out the objection form and declare their opinion of the fair market value of the property.

G. Property owners can appeal the classification of their property

Property owners may appeal the classification of their property when it affects the assessed value. Classification affects the assessed value of land classified as agricultural, undeveloped and agricultural forest.

The assessed value of agricultural land is based on its use in agriculture, rather than its fair market value. This valuation standard is referred to as use value assessment.

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The assessed value of undeveloped and agricultural forest land is based on its full market value, but reduced by 50 percent. After determining the full value of qualifying undeveloped and agricultural forest lands, under state law ([sec. 70.32\(1\), Wis. Stats.](#)), the value is reduced by 50 percent, under state law ([sec. 70.32\(4\), Wis. Stats.](#)). This valuation standard is referred to as a fractional assessment.

Classification **appeals** require the owner to show how the land meets the appropriate definition of agricultural, undeveloped or agricultural forest land. Beginning with assessments as of January 1, 2017, the 2017 Wisconsin Act 115 created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#).

Note: The residential class includes most property where the predominant use is for living purposes. The residential class also includes vacant land where the most likely use would be residential development, if the land in question does not meet the definition of agricultural use.

If a property owner is appealing the classification of land that was in agricultural use during the prior year, but not classified as agricultural land for assessment purposes, the property owner should be prepared to present evidence to the assessor or BOR verifying its use in agriculture. At the "open book" and BOR, the assessor should assist the property owner and/or BOR members with the calculations required to determine the use value of any parcel with a classification in a non-agricultural class.

Land Classifications

1. Agricultural land

- State law ([sec. 70.32\(2\)\(c\)1g, Wis. Stats.](#)), defines agricultural land as "land, exclusive of buildings and improvements and the land necessary for their location and convenience, which is devoted primarily to agricultural use." Land devoted primarily to agricultural use typically bears physical evidence of agricultural use (ex: furrows, crops, fencing or livestock) appropriate to the production season.
- State law ([sec. 70.32\(2\)\(c\)1i, Wis. Stats.](#)), defines agricultural use as "agricultural use as defined by the department of revenue by rule and includes the growing of short rotation woody crops, including poplars and willows, using agronomic practices"
- State law ([sec. 70.32\(2\)\(c\)1k, Wis. Stats.](#)), defines agronomic practices as "generally associated with field crop production, including soil management, cultivation, and row cropping"

2. Undeveloped land

Undeveloped land includes bog, marsh, lowland brush, uncultivated land zoned as shore land, under state law ([sec. 59.692, Wis. Stats.](#)), and shown as a wetland on a final map under state law ([sec. 23.32, Wis. Stats.](#)), or other non-productive lands not elsewhere classified.

This class includes areas commonly called marshes, swamps, thickets, bogs or wet meadows, areas with soils of the type identified on soil maps as mineral soils that are "somewhat poorly drained," "poorly drained," or "very poorly drained," or "water," and areas where aquatic or semi-aquatic vegetation is dominant. This class also includes fallow tillable land (assuming agricultural use is the land's highest and best use), road right-of-ways, ponds, depleted gravel pits, and land that, because of soil or site conditions, is not producing or capable of producing commercial forest products.

3. Agricultural forest land

To be classified as "agricultural forest," land must meet the criteria under state law ([sec. 70.32\(2\)\(c\)1d., Wis. Stats.](#)).

Agricultural forest land:

- Must be producing or capable of producing commercial forest products
- Must be contiguous to a parcel that is classified in its entirety as agricultural
- Must be owned by the same person who owns the contiguous parcel classified entirely as agricultural
- Agricultural forest land and the agricultural parcel can only be separated by a road

Review the [Agricultural Assessment Guide](#) for "agricultural forest" examples.

IX. Presentation of Evidence

A. "Presumption of correctness"

After the assessor's affidavit is completed and signed, the BOR must accept the valuations in the assessment roll as correct valuations. According to state law, the BOR must presume the assessor's valuation is correct. This presumption of correctness is binding on the BOR unless sufficient evidence to the contrary exists. To overturn this presumption of correctness, the property owner has the burden of proof to show evidence proving the assessor is incorrect.

B. Evidence available to the BOR

The BOR can only consider the sworn oral testimony of witnesses appearing before it. Courts have held that if appropriate credible evidence is presented to the BOR showing the assessor's valuation to be incorrect, the BOR must consider it.

A BOR can request additional evidence. If the BOR or the assessor request, the BOR can compel witnesses to appear for questioning. The law allows ill or disabled objectors to testify by phone if a letter from a physician, surgeon or osteopath confirms their illness or disability. The municipality must pay for the call.

In addition to oral testimony, the BOR can also subpoena books, records, appraisals, documents and any other data that may help to understand the issue. If the objector's or the assessor's used the income approach for valuation, the objection should not be heard unless the objector supplies to the assessor all the necessary income and expense information the assessor requests.

The assessor must give the BOR any information relating to the appealed assessment. In addition, the assessor should prepare to present the facts and valuation methods used to develop the assessments. The information presented should help the BOR determine if the assessment is correct. The objection form may contain written testimony or contain exhibits to become part of the BOR proceedings.

If evidence is submitted that was only available to one side prior to the hearing, the BOR should request documentation of any evidence submitted that has not been proven. If documentation is unavailable, this should impact the BOR's evaluation of the credibility of the evidence.

The BOR must provide adequate time for the property owner and the assessor to present their information.

C. All testimony must be given under oath

BOR considers sworn oral testimony of witnesses appearing before the BOR.

- Only evidence given under oath is binding
- The BOR is required to hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician, osteopath, physician assistant, or advanced practice nurse prescriber that confirms their illness or disability
- In addition to sworn oral testimony, an objector must also specify in writing, the person's (ex: property owner)

estimate of the land value and improvements that are the subject of the objection. The objector must also specify the information the person used to arrive at that estimate.

- BOR may accept sworn information over the telephone or a sworn written statement:
 - » DOR created Form PA-814: [Request to Testify by Telephone or Submit a Sworn Written Statement](#)
 - » BOR determines whether it will accept information in writing or over the phone
 - » BOR reviews requests during the first meeting of the BOR
 - » Property owner must provide the 48-hour notice of intent to appeal
 - » Property owner must complete the objection form
 - » Considerations – written information does not allow for cross examination, audibility for information over the phone, identification of speakers
- BOR may also postpone and reschedule a hearing – limited to once during the same session for the same property

X. BOR Decisions

A. Reaching a decision

After the BOR hears all the evidence, it must deliberate to reach a decision. The deliberation process is open to the public.

BOR deliberates in one of these ways:

- After each objection is heard
- After all objections are heard
- Periodically during the time the BOR is open

After hearing all the evidence, the BOR determines if the assessor's valuation is correct. The BOR's decision should incorporate the understanding that the assessor is presumed correct and the objector has the burden of proof to sufficiently show the assessment is incorrect. DOR recommends recording the deliberation discussion and final determination. The BOR's determination is by roll call vote. Decisions to adjust assessments need to clearly identify the final assessment allocated to the land and the improvements.

B. End of BOR hearing

1. Notification needed at the end of a BOR hearing

The BOR may announce its decision to the property owner and assessor at the conclusion of the hearing, or it may take the case under advisement. However, the BOR clerk must provide the objector, or the appropriate party, notice of the finalized assessment before the final adjournment. This written notice must also explain the property owner's appeal rights and procedures. The BOR clerk must also prepare an affidavit that includes the date the notice was delivered or mailed.

2. Clerk's responsibility after the BOR makes its decisions

The clerk should summarize the proceedings and decisions on DOR prescribed form ([PA-800](#)).

Summary should include the following:

- Property owner's name
- Property description
- Amount of the objected assessment
- Names of the persons who appeared for the property owner
- BOR determination

The municipality should keep this form for at least seven years with the clerk's notes, written objections and all

other material submitted to the BOR.

XI. Appealing a BOR Decision

If a property owner is not satisfied with the BOR decision, there are three appeal options available. There are filing requirements for each appeal option. For more detailed information review the [Property Assessment Appeal Guide](#) on our website.

If a property owner did not contest the assessment before the local BOR, no other reviewing authority will hear his or her case.

A. Appeal options

- Appealing to DOR – [sec. 70.85, Wis. Stats.](#)
- Appealing to the circuit court – [sec. 70.47\(13\), Wis. Stats.](#)
- Appealing to the municipality (Excessive Assessment) – [sec. 74.37, Wis. Stats.](#)

1. Appealing to DOR

A property owner can file a written complaint with the DOR Equalization Supervisor. This appeal has several conditions.

a. Property owner must:

- 1) File a written complaint within 20 days after the property owner receives the BOR determination or within 30 days of the date specified on the affidavit if no return receipt of the Notice of BOR determination exists
- 2) Pay DOR a \$100 filing fee
- 3) State the value of the property does not exceed \$1,000,000
- 4) State the property being appealed is radically out of proportion to the general level of the assessments of all other property in the taxation district

This appeal process applies to either real or personal property. It is not available for properties located in First-class cities (Milwaukee). The appeal procedure is described under state law ([sec. 70.85, Wis. Stats.](#)).

Note: An Appeal Questionnaire (PR-305B) is sent to the municipal clerk when DOR receives an appeal of the BOR determination.

b. Clerk must:

- 1) Complete the Appeal Questionnaire (PR-305B) and submit it to DOR along with a copy of:
 - » Summary of BOR Proceedings form (PA-800)
 - » Property Owner Objection form (PA-115A or B)
 - » If the BOR determination notice was sent certified mail, a copy of the certified mail return receipt
- 2) Contact the DOR Equalization Supervisor with questions, see page 38 for additional information

c. Appealing a [sec. 70.85](#) decision to a higher court

If the property owner finds DOR's decision unacceptable, he or she can appeal to the circuit court. The court will review the DOR decision to determine if DOR made the proper decision.

2. Appealing to the circuit court

A property owner can appeal the BOR's decision by requesting that the circuit court (in the county where the property is located) review the written record of the hearing (action of certiorari).

a. Property owners must do the following:

- File an appeal with the circuit court within 90 days after receiving notice of the determination
- Provide only the BOR evidence to the court

b. The court decides the case solely on the basis of the written record made at the BOR

If the circuit court finds any error in the BOR proceedings, it will return the appeal to the BOR. The court may also remand the appeal back to the BOR if it determines the BOR lacked good cause to deny the request for assessment reduction. The BOR must follow the instructions from the court when reconsidering the case. The court may order the municipality to reconvene the BOR if it has adjourned before the court's decision on the appeal.

3. Appealing to the municipality

Before appealing to the municipality, the property owner must first appeal to the BOR. A property owner cannot appeal to the municipality if her or she already appealed to the circuit court or to DOR. Under state law ([sec. 74.37, Wis. Stats.](#)), no claim for an excessive assessment may be brought to the municipality unless the tax is timely paid. The property owner must file a claim with the municipality by January 31 of the year the tax is payable. If the municipality denies the claim, the taxpayer may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.

What can be appealed

- Claim for an excessive assessment may be filed against the taxation district or the county that has a county assessor system, which collects the tax
- Claim filed must meet all of the following conditions:
 - » Be in writing
 - » State the alleged circumstances giving rise to the claim
 - » State as accurately as possible the amount of the claim
 - » Be signed by the claimant or his or her agent
 - » Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner under state law ([sec. 801.11\(4\), Wis. Stats.](#)), by January 31 of the year the tax is payable based on the contested assessment
- Property owner may bring all new evidence to the municipal body
- If the municipality denies the claim, the property owner may appeal to the circuit court within 90 days after receiving notice by registered or certified mail that the claim is disallowed

B. Appealing a circuit court decision to a higher court

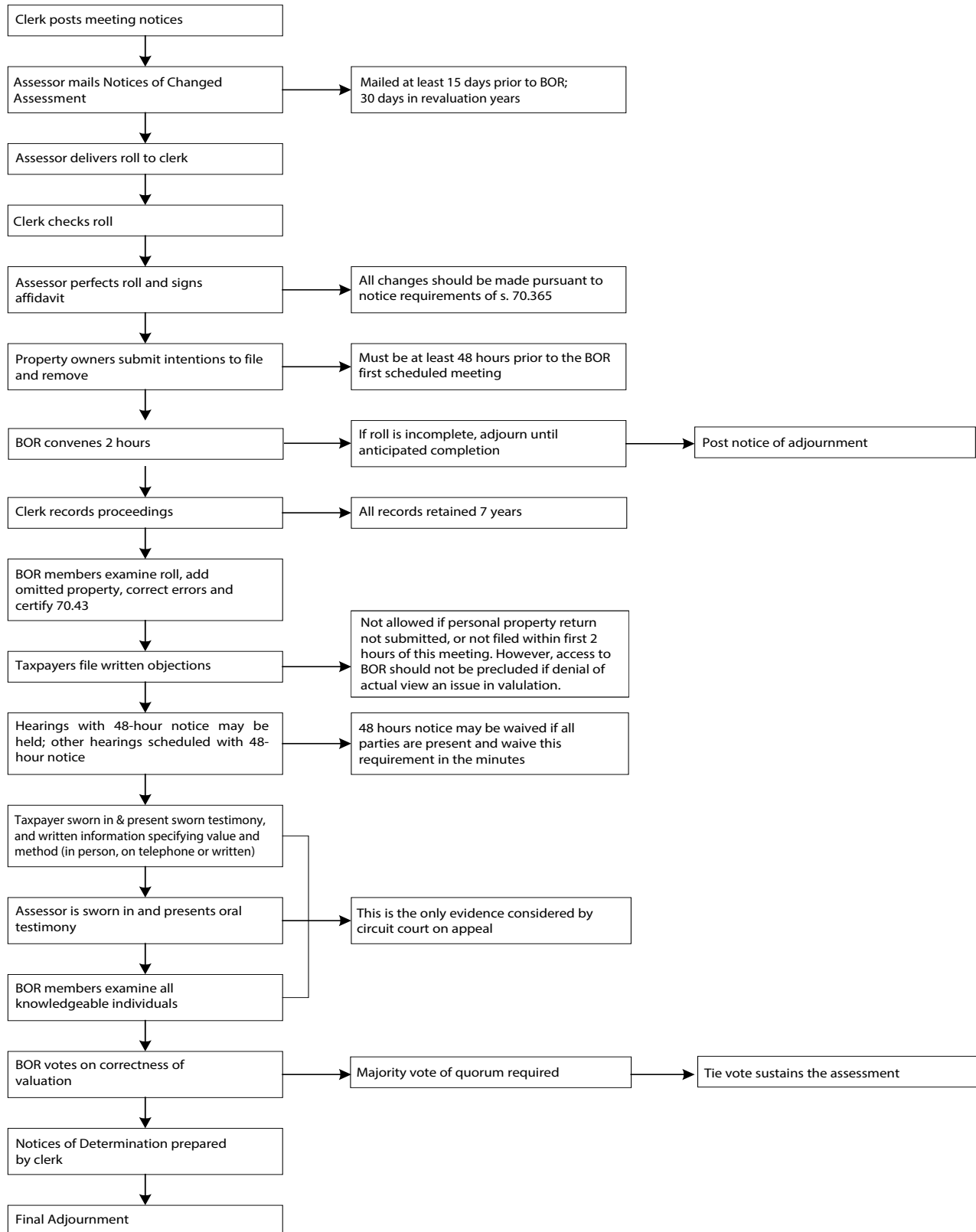
If the property owner finds the circuit court decision unacceptable, he or she can appeal to the court of appeals. This court will review the facts of the case considered by the lower court to determine if it applied assessment law correctly.

C. Appealing a court of appeals decision to a higher court

A property owner can appeal the court of appeals decision to the Wisconsin Supreme Court. However, this court can also refuse to hear an appeal and thus let the ruling of a lower court stand. The Supreme Court has the final word in the appeal process. At this level, the court reviews all the lower court records and may request written legal briefs from each party supporting its point of view. Once the Supreme Court makes a ruling, it becomes the official interpretation of the laws of the state.

XII. BOR Flowchart

XIII. BOR Legal Authority



A. BOR's primary duties

Each municipality in Wisconsin has the legal authority to create a BOR, which is a quasi-judicial (court-like) body empowered with three primary duties, including:

1. Adjusting assessments when proven incorrect by sworn oral testimony
2. Reviewing the assessment roll for omitted property and double assessments
3. Correcting any errors or omissions in the assessment roll descriptions or calculations

Note: The first formal step in the appeal process starts at the BOR.

B. BOR authority

Statute and case law define the BOR's authority. Many court cases on BOR proceedings exist. The following statements describe BOR's authority:

- It cannot do the work of the assessor and cannot substitute its judgment or opinion of value for the assessor's. The assessor has sole responsibility for making assessments.
- It is legally bound to accept the assessor's assessment as correct unless there is evidence that proves the assessment is incorrect
- It's duty is to hear sworn, oral testimony about assessed values and to decide (based solely on that testimony) whether an individual proved the assessment to be incorrect not to assess property
- It does not have exemption from taxation authority

State law ([sec. 70.46 through 70.48, Wis. Stats.](#)), describes the authority, structure and procedures of a BOR. This guide uses these statutes and case law to define the responsibilities of a Wisconsin BOR.

C. BOR members are subject to penalties for misconduct

The BOR is not an assessing body or charged with redoing the work of the assessor. The BOR can only hear the evidence before it and then act on the basis of that evidence. BOR members who intentionally violate any of the established BOR procedures with the intent to fix any assessed value at less than its true value or omit any property from assessment are guilty of fraud and subject to penalties established by Wisconsin criminal law.

XIV. WI Acts, Statutes, Case Law, Performance and Technical Standards

A. Wisconsin Acts

1. Timing of Open Book and BOR; Exterior View (2017 Act 68)

- Amended [sec. 70.47\(1\), Wis. Stats.](#) – Board of Review Time and Place of Meeting
 - » Current law – meet annually during 30-day period starting 2nd Monday of May
 - » New law – meet annually during 45-day period starting 4th Monday of April, no sooner than seven days after the last day which the assessment roll is open for examination under 70.45
- Amended [sec. 70.47\(7\)\(aa\), Wis. Stats.](#) – Board of Review Appearances – no person can appeal to the BOR if refused reasonable written request of assessor to view exterior of property (see [Notice](#))
- Amended [sec. 70.47\(7\)\(af\), Wis. Stats.](#) – BOR and Property Appealed Using the Income Method to Value
 - » No person can appeal to the BOR if the value was made by assessor using the income method unless no later

than seven days before the first meeting of the BOR, the person supplies to the assessor all information about income and expenses

- » Information provided under this paragraph is not subject to right of inspection and copying unless a court determines before the first meeting of the BOR that information is inaccurate

2. BOR hearing changes (2013 Wisconsin Act 228)

a. Requires the following notices as of January 1, 2015:

- Notices of changed assessment be sent to the property owner at least 30 days before the meeting of BOR when the municipality is conducting a revaluation
- Notices of changed assessment be sent to the property owner at least 25 days before the meeting of the BOA in a first class city
- Class one meeting notice at least 15 days before the BOR's first meeting or at least 30 days before the first meeting when the municipality is conducting a revaluation

b. Provides the BOR with the following options:

- Allow a property owner to appear by telephone or to submit written statements for the objection, under oath, instead of appearing in person at the BOR hearing
- Postpone and reschedule a BOR hearing as it relates to a property once per session, at the request of the property owner
- Waive the BOR hearing and have the assessment reviewed in circuit court

2. Trespassing and Revaluation Notice (2009 Wisconsin Act 68)

Provides statutory guidance to assessors regarding trespassing.

This law includes – partially exempting an assessor and an assessor's staff from liability for trespassing, creating immunity from civil liability, and changing the notice requirements relating to the revaluation of property by an assessor.

a. Trespass law

The trespass law entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. A list of denied entries is maintained by the assessor under state law. State law (sec. [943.13](#) and [943.15](#), Wis. Stats.) pertains to property entry.

b. Revaluation notice

Notification must be published on or before a revaluation by an assessor.

Under state law ([sec. 70.05\(5\)\(b\) Wis. Stats.](#)), before a city, village or town assessor can conduct a revaluation of property, it must publish a notice on its municipal website stating a revaluation will occur. If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The notice must include approximate dates of the property revaluation and describe the authority of an assessor, to enter land. (sec. [943.13](#) and sec. [943.15](#), Wis. Stats.)

DOR recommends you provide a link to the Wisconsin Statute references mentioned above on your website.

B. Statutes and case law

Although statutes and case law may be thought of as standards, they are not optional in the sense of "attempting

to achieve." It is required to follow statutes and case law.

There are two such requirements for Wisconsin assessors

1. Wisconsin law ([sec. 70.32, Wis. Stats.](#)) requires assessors to assess residential, commercial, manufacturing, forest, other and personal property at full value. They must assess agricultural land according to use value guidelines. They must assess undeveloped and agricultural forest at 50 percent of its full value.
2. **Assessment compliance** – under state law ([sec. 70.05\(5\)\(b\), Wis. Stats.](#)), each municipality must assess all major classes of property within 10 percent of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10 percent of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

C. Performance and technical standards

Performance and technical standards for Wisconsin assessors are found primarily in three documents.

1. Wisconsin Property Assessment Manual ([WPAM](#))
2. International Association of Assessing Officers ([IAAO](#)) Technical Standards
3. Uniform Standards of Professional Appraisal Practice ([USPAP](#))

Wisconsin Property Assessment Manual (WPAM)

The WPAM specifies technical, procedural and administrative practices. It also defines procedures, policies, legal decisions and assessor performance expectations.

State law ([sec. 73.03, Wis. Stats.](#)), grants DOR the authority to prepare the WPAM. This statute requires DOR to prepare a manual that discusses and illustrates accepted assessment methods, techniques and practices to help create more uniform and consistent property assessments at the local level.

DOR amends the manual to reflect changes in the assessment practices, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors.

XV. BOR Court Case Decisions

All the following cases deal with BOR issues. We included the most important cases. You can find more cases in Volume I of the Wisconsin Property Assessment Manual (WPAM) and in court records.

These cases are arranged in the following categories:

- | | |
|-----------------|------------------------------|
| A. General | F. Sworn oral testimony |
| B. Procedures | G. Assessor presumed correct |
| C. Organization | H. Witnesses |
| D. Notices | I. Evidence |
| E. Objections | J. Appeals |

A. General

1. *State v. Gaylord*, 73 Wis. 306, 41 N.W. 518 (1889)

The power of the Board to review and alter extends not merely to the correction of errors in the roll, but also to lowering or raising the valuation of any property, including securities on the assessment roll; and the sworn statement as to the amount of such securities, made by the property owner to the assessor, is not conclusive on the Board.

2. *Brown v. Oneida County*, 103 Wis. 149, 79 N.W. 216 (1899)

The court held that, "the Board is a creature of the statute, and has only such powers given to it by the statute."

3. *State ex rel. Kimberly Clark Co. v. Williams*, 160 Wis. 648, 152 N.W. 450 (1915)

The court said, "The BOR is not an assessing body and it is not to do over the work of the assessor or substitute its judgment for his." Court set aside an assessment made by the BOR after the Board had made a personal inspection of the property.

4. *State ex rel. International Business Machines Corporation v. BOR, City of Fond du Lac*, 231 Wis. 303, 285 N.W. 784 (1939)

A BOR is not an assessing body, but rather a quasi-judicial body whose duty it is to hear evidence tending to show errors in the assessment roll and to decide upon the evidence adduced whether the assessor's valuation is correct.

5. *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis.2d 38, 899 N.W.2d 303

Property owners brought action against municipality, alleging excessive property tax assessment and raising as-applied constitutional challenges to statutes governing procedure to be followed in challenging tax assessor's property valuation. The lead opinion held that: (1) property owners had a due process right to contest tax assessor's valuation of their real property as excessive; (2) tax assessor who enters a home to conduct an "interior view" occupies private property for the purpose of obtaining information and is, therefore, conducting a Fourth Amendment search; and (3) statutory scheme governing practices for challenging tax assessor's property valuation was unconstitutional as applied to the property owners.

6. *Thoma v. Village of Slinger*, 2018 WI 45 (Wis. 2018).

The classification of real property for tax purposes is based on the actual use of the property, and an injunction prohibiting agricultural use of a residentially-zoned property, which is based on a restrictive covenant, does not control the property's tax assessment classification.

7. *Ogden Family Trust v. Town of Delafield*, 2019 WI 23.

The Court held: the BOR did not act according to law when it based its decision on an erroneous belief that a business purpose was required for agricultural classification. A business purpose is not required for agricultural classification so long as land is devoted primarily to “agricultural use” as defined by state statutes and administrative rules. That use does not need to be carried out for a business purpose for the land to qualify as agricultural land.

B. Procedures

Once the assessor places a value on all taxable property listed on the assessment roll and signs the affidavit attached to the roll, the assessments are presumed correct. At this time, the assessor is not allowed to impeach the information found in the assessment roll and the BOR cannot change an assessment without sworn oral testimony. The BOR meets once the assessment roll is completed and delivered to the municipal clerk.

***Bender v. Town of Kronenwetter*, 2002 WI App 284, 258 Wis.2d 321, 654 N.W.2d 57**

[Sec. 70.47\(8\) \(e\), Wis. Stats.](#), states in part that all proceedings shall be taken in full by a stenographer or by a recording device. In this case, the court found that “complete and accurate records of the (BOR) meetings were not kept.” The erratic records have made it difficult and sometimes impossible to tell whether there was a quorum at each evidentiary and decision hearing as required by [sec. 70.47\(1\), Wis. Stats.](#) and whether any Board member voted on an assessment after failing to attend the evidentiary hearing on that valuation in violation of [sec. 70.47\(9\)\(b\), Wis. Stats.](#)

“Another problem is that all the Board members who voted on a decision may not have attended the evidentiary hearing on that assessment or have read a transcript or listened to a recording of the evidentiary hearing at least five days before voting as [sec. 70.47\(9\)\(b\), Wis. Stats.](#) requires.”

“Still another problem is that a majority of the Board members may not have agreed on each of the assessment decisions ... the record suggests that not all voting members were at the evidentiary hearings and therefore should not have been counted in the majority vote...” Allowing a Board member to vote or participate in deciding an assessment when he did not attend the evidentiary hearing and deciding cases without the agreement of at least two Board members are fundamental errors.

“Because the court has found numerous errors in the proceedings of the Board that affect each petitioner, it finds those proceedings void and remands each of the assessments that petitioners had hearings on before the Board for a rehearing.”

C. Organization

1. Revenue Administrative Advice (1978)

[Sec. 70.365, Wis. Stats.](#), specifically states that the notices shall be sent “at least 15 or 30 days before the meeting of the board.” There is no authority in the rules of statutory construction to reinterpret this specific and clear language to expand the 15 or 30-day period by excluding legal holidays, weekend days or non-business days from the calculation of the 15 or 30 days. It is plainly obvious that any 15 or 30-day period would include a weekend or possibly legal holidays; this would have been obvious to the legislature and no specific reference was made in the statute to exclude any such days from the calculation of the 15 or 30-day period. Any general language in another statute should not be used to defeat the obvious intent in [sec. 70.365, Wis. Stats.](#); the rules of statutory construction require that language of a specific section control over the more general language in another statutory provision. As an example, if the board is scheduled to meet on the sixteenth of the month, the notices will satisfy the statutory requirements if they are mailed no later than the first day of the month even though legal holidays and weekend or non-business days intervene. In this example cited, the 15 or 30-day period does not have to be moved back into the previous month to accommodate the occurrence of any legal holidays, weekend or non-business days.

2. *Bender v. Town of Kronenwetter*, 2002 WI App 284, 258 Wis.2d 321, 654 N.W.2d 57

The court stated, "It is clear from [sec. 70.46\(1\), Wis. Stats.](#) that the assessor cannot act as a BOR member in deciding appeals. Common sense dictates that an assessor should not be judging the merits of his own assessments when a property owner appeals to the BOR. The assessor has a right to be present at a decision hearing, as any other citizen does at an open meeting, but the assessor cannot participate in any way or vote on the cases. The action by the Board in allowing the assessor to repeatedly give information, participate and even vote at decision hearings was a major error that materially prejudiced petitioners' rights to a fair appeal. [Sec. 70.46\(1\), Wis. Stats.](#) and due process considerations forbid this participation by an assessor."

D. Notice

1. Revenue Administrative Advice (September 2, 1994)

Should Saturday, Sunday and Holidays be excluded in the calculation of time relating to the Notice of Higher Assessment?

[Sec. 70.365, Wis. Stats.](#), specifically states that the notices shall be sent "at least 10 days before the meeting of the board." There is no authority in the rules of statutory construction to reinterpret this specific and clear language to expand the 10-day period by excluding legal holidays, weekend days or non-business days from the calculation of the 10 days. It is plainly obvious that any 10-day period would include a weekend or possibly legal holidays; this would have been obvious to the legislature and no specific reference was made in the statute to exclude any such days from the calculation of the 10-day period. Any general language in another statute should not be used to defeat the obvious intent in [sec. 70.365, Wis. Stats.](#); the rules of statutory construction require that language of a specific section control over the more general language in another statutory provision. As an example, if the board is scheduled to meet on the eleventh of the month, the notices will satisfy the statutory requirements if they are mailed no later than the first day of the month even though legal holidays and weekend or non-business days intervene. In this example cited, the 10-day period does not have to be moved back into the previous month to accommodate the occurrence of any legal holidays, weekend or non-business days.

2. *State ex rel. John R. Davis Lumber Co. v. Sackett*, 117 Wis. 580, 94 N.W. 314

The court held, "The BOR must give the property owner notice of intention to increase his assessment before it can legally increase it." [Sec. 70.47\(10\), Wis. Stats.](#) states that the BOR can add omitted property but must notify the property owner. The Board cannot raise an assessment except upon reasonable evidence submitted to it; to do so constitutes jurisdictional error.

3. *Milwaukee County v. Dorsen*, 208 Wis. 637, 242 N.W. 515 (1932)

Taxation proceedings are not judicial, and taxpayer is not entitled to such notice and hearings are essential to validity of judicial proceedings and judgments. The court stated, "...much less formality as to notice and opportunity to be heard will suffice to satisfy requirements of due process of law in taxation proceedings than before judicial tribunals."

A property owner is not entitled to specific notice of the BOR meeting time and place. Under state law, the meeting time and place, along with providing general notice, is sufficient to constitute due process.

4. *State ex rel. Baker Mfg. Co. v. City of Evansville*, 261 Wis. 599, 53 N.W.2d 795 (1952)

Where the original meeting of the City BOR to consider the property owner's objection to the assessment of its personal property was adjourned to no particular time, a later meeting to consider the assessment not referring to the adjourned meeting and held almost two months after the first meeting, was a new meeting and not an adjourned meeting, and the statutory 48-hour notice was required to be given to the property owner.

E. Objections

Objections to valuation must be in writing unless expressly waived by action of the Board. No assessment may be raised or lowered except after a hearing, under state law (sec. [70.47 \(8\)](#) and [\(10\)](#), Wis. Stats.).

1. *State ex rel. Reiss v. Board of Review of Town of Erin*, 29 Wis.2d 246, 138 N.W.2d 278 (1965)

In this case the property owner had filled out answers to all the questions on the form, including date of purchase and purchase price, improvement (nature and value), amount of fire insurance carried on the buildings, and that there had been no recent commercial appraisal of the buildings. However, in the answer to the question, "What is the present fair market value of this property?" The objecting property owner wrote, "I do not know." The court says, "Even if it were considered that the Board had accepted the answers to other questions, the answer remained insufficient. Surely the single most important fact relevant to an assessment is the fair market value of the property and a property owner who desires to proceed with an objection in good faith must be prepared to take a position as to what the fair market value is."

The majority of the court held that the property owner had not properly filled out the objection form and therefore had no right to a BOR hearing.

2. *Bitters v. Town of Newbold*, 51 Wis.2d 493, 187 N.W.2d 339 (1971)

A property owner, wishing to appeal an assessment appeared at the BOR with an improvised objection form. At the meeting, the property owner refused to fill out the proper objection form or be sworn in and left the meeting without testifying. When the tax bills were later issued based on the original assessment, only the portion of the bill based on the property owner's estimate of value was paid. The property owner then filed a claim under [sec. 74.37, Wis. Stats.](#) for recovery of illegal taxes.

The court held that the BOR may deny a property owner a hearing if the objection is not stated on an approved form; the Board does not have to accept the information supplied by the property owner in a different format. A certiorari review is limited to the action of the Board. In this case the property owner did not meet the requirements of appearing at the BOR.

F. Sworn oral testimony

1. *Town of Wauwatosa v. Gunyon*, 25 Wis. 271 (1870)

The court stated that a note should be made in the records "refused to swear," when parties refuse to swear or present evidence under oath. The Board may then proceed to hear the appeal.

2. *Bender v. Town of Kronenwetter*, 2002 WI App 284, 258 Wis.2d 321, 654 N.W.2d 57

The court found that "another error that the Board made was failing to swear the assessor in when he spoke at the evidentiary hearings. [Sec. 70.47\(8\), Wis. Stats.](#), requires that all persons be sworn before giving evidence on the valuation of property to the BOR. These transcripts show that each objecting property owner, property owner's attorney and witnesses (if any) were all duly sworn, but never once was the assessor sworn before he gave testimony. The assessor spoke at many hearings without being under oath. The Board should have had the assessor take an oath before speaking about any assessments or offering information... The fact that the assessor testified at several evidentiary hearings without being under oath like all the other witnesses requires a finding that these hearings were void."

3. *State ex rel. Heller v. Fuldner*, 109 Wis. 56, 85 N.W. 118 (1901)

Where no evidence under oath is given or offered before the BOR upon an application to reduce an assessment, the Board has no power to reduce the valuation.

4. *State ex rel. Vilas v. Wharton*, 117 Wis. 558, 94 N.W. 359 (1903)

Letters and affidavits of the purchasers of property are not admissible as evidence before a BOR upon the question of whether the title passed to them before the assessment date.

5. *In re Ryerson's Estate*, 239 Wis. 120, 300 N.W. 782 (1941)

Assessment rolls are not competent evidence to establish value in cases other than those given that effect by express provision in the statutes. However, statements made to assessor or the BOR with respect to description and value of property, whether written or oral, may be received in evidence against property owner as an "admission against interest," it being within the power of the assessor and Board to require a property owner to submit to an examination.

G. Assessor presumed correct

1. *Bass v. Fond du Lac County*, 60 Wis. 516, 19 N.W. 526 (1884)

The court ruled, "The BOR and the clerk should see to it that the assessor's affidavit is signed and attached to the roll, for its absence is prima facie evidence of the inequality or injustice of the assessment and shifts the burden of proving it equitable and just to the municipality."

2. *State v. Lien*, 108 Wis. 316, 84 N.W. 422 (1900)

In proceedings before the BOR, the assessor's valuation is prima facie correct.

3. *State ex rel. Kimberly-Clark Co. v. Williams*, 160 Wis. 648, 152 N.W. 34 (1955)

The assessor's valuation of property is prima facie correct and is binding on the BOR in the absence of evidence showing it to be incorrect.

4. *State ex rel. Enterprise Realty Co. v. Swiderski*, 269 Wis. 642, 70 N.W.2d 34 (1955)

The assessor's valuation is presumptively correct and the owner's evidence that such valuation exceeded construction costs was not sufficient to upset the assessor's valuation. Construction costs do not prove the sale price.

H. Witnesses

***State ex rel. Gregersen v. Board of Review of Town of Lincoln*, 5 Wis.2d 28, 92 N.W.2d 236 (1958)**

The court admits that extraordinary cases might arise wherein "it may be very important to the property owner to examine the assessor as an adverse witness at the very outset..." of the proceedings. The court proceeds to quote favorably the language in the case of *Baker Mfg. Co. v. Evansville*, 261 Wis. 599, 53 NW 2d 795 (1952).

"A few questions to the assessor may quickly establish facts which could otherwise be proved only by the time consuming and expensive method of proving the values of a large sampling of properties to show that discrimination has been practiced against one class. Other examples might be suggested. Where the case is none of that sort, the property owner's right to determine the order in which he will present his case, and to call the assessor at the outset for cross examination, is a matter of such substance that only extraordinary circumstances could warrant its denial. On the other hand, in an ordinary case where the sole contention is that the assessor has over estimated the value of property owner's own property, circumstances may justify the Board in requiring the property owner to present his own testimony on value or that of his expert witnesses before examining the assessor."

The court then concludes that if the property owner, "thought he would be prejudiced by waiting until after his own testimony to examine the assessor, he owed it to the Board to assert such prejudice and explain how it might result. Having failed to do so, he cannot later be heard to say in court that the Board exceeded its jurisdiction in directing him to put in other testimony first." The court also remarked that in the certiorari proceedings the property owner should have, but did not, show how the Board's action was prejudicial to a material degree.

I. Evidence

1. *Milwaukee Iron Co. v. Schubel*, 29 Wis. 444 (1872)

The BOR has no authority to value property arbitrarily or capriciously, but must be governed by the sworn evidence before it, where that is clear and un-contradicted; although, if the evidence is conflicting the decision of the Board may be final.

2. *State ex rel. N.C. Foster Lumber Co. v. Williams*, 123 Wis. 61, 100 N.W. 1048 (1904)

In proceedings before a BOR to reduce the assessor's assessment, the Board is not bound to accept as true the evidence upon one side or that of the other, but may, in the exercise of its judgment, disregard the evidence on both sides, and fix a valuation between the two extremes.

In proceedings before a BOR for the reduction of an assessment of sawmill property for taxation, the testimony of the owner bore mainly on what the property was worth to disorganize and dispose of its parts. The testimony in support of the assessment bore mainly on what the property was worth as an entirety and as a going concern; that is, what the property would bring at private sale, assuming that a buyer, with the same opportunity for the use of the mill as the owner, was at hand, and had the means to buy it. The court held that under [sec. 70.32, Wis. Stats.](#), providing that real property shall be valued at the value which could ordinarily be obtained therefore at private sale, and prescribing what elements the assessor shall consider in determining the value, the evidence of the owner furnished no basis for valuing the property, while the evidence in support of the assessment was sufficient to warrant the Board in adopting the assessor's valuation.

3. *State v. Fisher*, 129 Wis. 57, 108 N.W. 206 (1906)

"Board may consider evidence of an earlier hearing to support its findings and is not held to regular court rules on evidence."

4. *State ex rel. Althen v. Klein*, 157 Wis. 308, 147 N.W. 373 (1914)

The BOR cannot change the assessor's valuation without evidence; but if, in any reasonable view of it, the evidence furnished a substantial basis for the action of the Board in making a change, and there is nothing to show that it acted arbitrarily or dishonestly, its decision will not be interfered with by the courts.

5. *State v. Jodon*, 182 Wis. 645, 197 N.W. 189 (1924)

The court held, "All that can be asked of assessment officers is that they act on the evidence and facts before them, honestly and without discrimination against such property. When this is done and the case is before us on appeal, we will examine the record to ascertain if there is any competent, credible evidence to sustain the valuations placed upon the property by the assessing officers, and if there be such, it is not our province to weigh the testimony to determine where the preponderance lies."

6. *State v. Windus*, 208 Wis. 583, 243 N.W. 216 (1932)

The court said that, "It was proper to consider cost, depreciation, replacement value, income, industrial conditions, location and occupancy, sales of like property, book value in a prospectus, and appraisals produced by owner."

7. *State ex rel. Collins v. Brown*, 225 Wis. 593, 275 N.W. 455 (1937)

"It has been consistently held that in the state the assessor's valuation is prima facie correct and will not be set aside in the absence of evidence showing it to be incorrect." The fact that the property was sold immediately after the assessment at a lower price than the assessment does not prove the assessment wrong unless it is shown that the price paid is that which could be obtained at a private sale. The burden of proof is upon the person appealing the assessment.

8. *State ex rel. First & Lumbermen's Nat. Bank of Chippewa Falls v. Board of Review of Chippewa Falls*, 237 Wis. 306, 296 N.W. 614 (1941)

The rule on real estate assessment is that value for tax purposes shall be arrived at by the assessor from an actual view or from the best information that can be practically obtained as to the full value which would ordinarily be obtained for property at a private sale, and when the assessor has complied with such rule and the BOR has been guided by competent evidence in passing upon fairness of assessment, a court cannot disturb the findings.

9. *Bauermeister v. Town of Alden*, 16 Wis.2d 111, 113 N.W. 823 (1962)

Owners of 22 properties alleged that their lakeshore properties were assessed in 1959 at a much higher ratio (average 96.9 percent) than six farms they picked out as comparisons which were assessed at an average ratio of 53.8 percent. The court gave much weight to the fact that these farms were not random samples; and that testimony of tabulated sales of farms sold in 1957, 1958, and 1959 showed that "the particular farms sold were assessed at a higher percentage of the perspective sales price than the particular lakeshore properties sold in the same year. . .

These facts tend to show that there was no discrimination in favor of farms, at least in the assessment of the particular properties sold."

The court continued, "We take judicial notice of the fact that the Department (of Revenue) determined that in 1959, in the Town of Alden, the assessed value of all real estate was 99.2 percent of full value, and the assessed value of all real estate and personal property combined was 95.6 percent of full or true value. . . It is of some significance that the Department, following its own statistical methods, arrived at a result which does not support the plaintiff's contentions." Relief to plaintiffs was denied.

10. *State ex rel. Home Ins. v. Burt*, 23 Wis.2d 231, 127 N.W.2d 270 (1964)

Under this section requiring real property to be assessed at the full value which could ordinarily be obtained at private sale, the assessor's valuation must be taken as presumptively correct in proceedings appealing an assessment, but presumption gives way to undisputed competent evidence establishing a lower value or substantially higher value.

11. *Superior Nursing Homes, Inc. v. City of Wausau, Board of Review*, 37 Wis.2d 570, 155 N.W.2d 670 (1968)

It is the obligation of the assessor and BOR to determine fair market value of property from best competent evidence available, which may or may not coincide with the construction costs less depreciation.

12. *Dolphin v. Board of Review of Village of Butler*, 70 Wis.2d 403, 234 N.W.2d 277 (1975)

A property owner went to the BOR with three separate appraisals of the property in question. No other testimony was presented and the Board stated that they would notify the property owner by mail of its decision. After the hearing, the Board went into executive session with the assessor present, but not the property owner. At this session, the assessor proceeded to question the property owner's appraisals. Based on this information the assessment was reduced, but not to what the property owner's appraisals had indicated.

The court held that the executive session was more than a mere deliberation session. It was closer to a continuation of the quasi-judicial hearing but without the potentially bothersome presence of the objecting property owner. This session was ruled improper and amounted to a jurisdictional error on the part of the BOR.

J. Appeals

Once the BOR has adjourned, the appeal of an assessment must follow the procedures outlined in the [Wisconsin Property Assessment Manual](#), Chapter 21: Board of Review and Assessment Appeals. Whenever the valuation of property is being questioned, the property owner must have first appeared before the BOR and presented sworn oral testimony.

1. *State ex rel. J.S. Stearns Lumber Co. v. Fisher*, 124 Wis. 271, 102 N.W. 566 (1905)

"In order for the appellate court to remove the findings of the Board, the evidence must be overwhelmingly against the Board's findings."

2. *Milwaukee County v. Dorsen*, 208 Wis. 637, 242 N.W. 515 (1932)

A property owner who does not appear before the BOR and object to the validity of the tax sought to be imposed, cannot thereafter question the tax imposed on either the property or the income.

3. *Highlander Co. v. City of Dodgeville*, 249 Wis. 502, 25 N.W.2d 76 (1947)

An assessment on property on any basis other than the full value obtainable at private sale, as required by statute, is illegal and if the assessment is so substantially out of line with other assessments as to impose an inequitable tax burden, the property owner may proceed under state law ([sec. 74.37, Wis. Stats.](#)), relating to the recovery of taxes unlawfully assessed.

4. *Central Cheese Co. v. City of Marshfield*, 13 Wis.2d 524, 109 N.W.2d 75 (1961)

Where the BOR had adjourned sine die, it could give no further consideration to the assessment.

5. *Marina Fontana v. Village of Fontana-On-Geneva Lake*, 69 Wis.2d 736, 233 N.W.2d 349 (1975)

Property owners brought action against the village under state law ([sec. 74.37, Wis. Stats.](#)), (Recovery of Illegal Taxes) claiming an excessive increase in the valuation of the real estate owned by them. They also claimed that they were not given notice of the increased assessment even though it was in excess of \$100 as required by [sec. 70.365, Wis. Stats.](#) The village countered these claims by pointing out that according to the case of *Pelican Amusement Co. v. Pelican*, 13 Wis. 2d 585, any objection to the assessment must begin at the BOR. The property owners had not appeared at the Board. The village also contended that the property owners failed to properly plead which alternative provision of [sec. 74.74, Wis. Stats.](#), they relied on for the reassessment of the property taxes. The court found that the *Pelican* case was decided in 1961 and that [sec. 70.365, Wis. Stats.](#), was enacted two years later. This later enactment of [sec. 70.365, Wis. Stats.](#), modified the holding in the *Pelican* case. The failure to give the required notice of assessment waived the property owner's obligation to appear at the BOR. The court dismissed the village's second contention that the property owners did not properly plead which alternative provision of [sec. 74.74, Wis. Stats.](#), because the responsibility of determining which alternative to proceed under, lies with the trial court.

6. *State ex rel. Geipel v. City of Milwaukee*, 68 Wis.2d 726, 229 N.W.2d 585 (1975)

Scope of review by certiorari is strictly limited in Wisconsin...the reviewing court may consider only the following:

1. Board kept within its jurisdiction
2. It (the BOR) acted according to law
3. Its action was arbitrary, oppressive or unreasonable and represented its will and not its judgment
4. Evidence was such that it might reasonably make the order or determination in question

XVI. Glossary

Ad valorem tax – in reference to property, a tax based upon the value of the property

Arm's-length sale – sale between two parties neither of whom is related to or under abnormal pressure from the other (see [Market value](#))

Assessed value – dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (see Equalized value for fairness between municipalities)

Assessing – act of valuing a property for the purpose of establishing a tax base

Assessment – see "assessed value"

Assessment district – assessor's jurisdiction; it may or may not be an entire tax district. Any subdivision of territory whether whole or part of a municipality in which a separate assessment of taxable property is made. Such districts may be referred to as taxing districts, administrative districts or special purpose districts. (see [sec. 70.08, Wis. Stats.](#))

Assessment level – relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality—town, village or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior year corrections) in the municipality is \$3,000,000 then the "assessment level" is said to be 90 percent ($\$2,700,000 \div \$3,000,000 = .90$ or 90%).

Assessment ratio – relationship between the assessed value and the fair market value For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93 percent (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.

Assessment roll – official listing of all properties within a given municipality (town, village, city) by ownership, description, and location showing the corresponding assessed values for each

Assessment year – period of time during which the assessment of all properties within a given assessment district must be completed; the period between tax lien dates.

Assessor – administrator charged with the assessment of property for ad valorem taxes; the precise duties differ from state to state depending upon state statutes

Board of Review (BOR) – quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk before adjournment of public hearings. The Board examines the assessment roll or rolls and corrects all apparent errors in description or calculation, adds all omitted property to the assessment roll, and determines whether an assessor's valuation is correct from evidence brought before it. It cannot determine exempt or taxable status of property.

Comparable property – property that is similar to your property in such things as location, style, age, size, and other physical features, depending on specific market preferences

Doomage assessment – process of arriving at an assessment from the best information available when the assessor is denied the opportunity to physically inspect a property; making an assessment without actually viewing the property or receiving and/or accepting the taxpayer's declaration of personal property.

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent of their full value.

Equated value – dollar amount placed on individual parcels of manufacturing property in a taxation district for tax collection purposes. The value is calculated by multiplying the market value of the property as determined by DOR times the assessment level of all other property within the taxation district.

Equity – in reference to property taxes, a condition in which the tax load is distributed fairly (or equitably), based on the concept of uniformity provided in the state constitution (i.e. each person's share of the tax is based on each property's value compared to the total value of all taxable property). Typically, this would require periodic reviews of the assessments (local revaluations) to account for the constantly changing economic factors impacting property. In practical terms, you have equity in taxes when the assessed value of each property bears the same relationship to market or use value. In reference to value, it is the owner's financial interest in the property remaining after deducting all liens (including mortgages) and charges against it.

Expert help – is employed when the governing body of a municipality determines that it is in the public interest to appoint such help to aid in making the assessments in order that they may be equitably made and in compliance with the law. The expert help may be a private firm or person, or a DOR employee.

Fractional assessment – when the assessment is made at some percentage of the full value as determined by policy by the government

Full value – (1) value at 100 percent of the value standard. This is the value that should be applied in assessing the property per Wisconsin Statutes, see the WPAM. (2) The same as equalized value, however is often used when referring to the value of school and special districts.

General property tax – the following elements must be present: (1) a dollar amount of levy, (2) total assessed values of individual properties (parcels of real property/personal property items), and (3) uniform rate of taxation within the same common area applied to all taxable real and personal property within that area

Levy – amount of tax imposed by a taxation jurisdiction or government unit

Lien – charge against property whereby the property is made the security for the payment of a debt

Market value – most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. Reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

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Mass appraisal – process of valuing a universe of properties, as of a specified date, utilizing standard methodology, using common data and allowing for statistical testing

Mill rate – mill is one thousandth of one dollar. Tax rates are often expressed in mills per dollar

Example:

Tax = 3,000 Taxable assessed value = 100,000

Mill rate = $3,000/100,000 = 0.03$ of a dollar per dollar of taxable assessed value

Municipal Assessment Report (MAR)– was previously called the Assessor's Final Report (AFR). The assessor electronically files the MAR with DOR. It can be filed as an "Estimate" (before the BOR), as a "Final" (after the BOR), or as an "Amended" report to make changes to a previously filed "Final" version. This electronic report provides changes in assessed values and reasons for the changes between the prior year's assessed values and the current year's assessed values of the entire taxation district. The assessor must file an estimated or final version of this report by the second Monday of June.

Notice of Changed Assessment – written notification to a property owner of the assessed value of certain properties described therein; mandated by law to be given to each property owner following a change in value of the property. **The assessor is not required to provide notice if land is classified as agricultural land, as defined in [sec. 70.32\(2\)\(c\)1g. Wis. Stats.](#), for the current year and previous year and the difference between the assessments is \$500 or less.**

Over assessed – condition wherein a property is assessed proportionately higher than comparable properties

Parcel identification (PIN) – identification number, assigned to a parcel of land to uniquely identify that parcel from any other parcel within a given taxing jurisdiction

Property record card – document specially designated to record and process specified property data; may serve as a source document, a processing form; and/or a permanent property record

Reassessment – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. When a written complaint is made to the Wisconsin Department of Revenue by the owners of 5 percent or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, the department can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.

Recuse – to disqualify oneself from hearing an objection due to interest or prejudice, as defined by state law

Revaluation – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with [sec. 70.055, Wis. Stats.](#), where expert help can be hired to work with the assessor in revaluing the district.

Sales ratio study – statistical analysis of the distribution of assessment or appraisal-to-sale ratios of a sample of recent sales made for the purpose of drawing inferences regarding the entire population of parcels from which the sample was abstracted

Tax bill – itemized statement showing the amount of taxes owed for certain property described therein and forwardable to the party or parties legally liable for payment thereof

Tax exemption – either total or partial freedom from taxation granted by a specific state statute

Tax levy – in reference to property taxes, the total revenue realized by the tax

Tax mapping – creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising and assessing. Such maps show dimensions and the relative size and location of each tract with respect to other tracts. Also known as assessment maps and cadastral maps.

Tax rate – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

Tax roll – official list showing the amount of taxes, special assessments and charges levied against each parcel and item of personal property in the municipality

Taxation – right of government to tax property to support the government

Taxation district – town, village, or city. If a city or village lies in more than one county, the taxation district is the portion of the city or village that lies within each county. (see [sec. 74.01\(6\), Wis. Stats.](#))

Taxing jurisdiction – entity which is authorized by law to levy taxes on general property which is located within its boundaries (see [sec. 74.01\(7\), Wis. Stats.](#)). (ex: In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts)

Uniformity – constitutional requirement that the taxable property must bear its proportionate share of ad valorem basis taxes. As applied to assessing, a condition wherein all properties are assessed at the same ratio to market value, or other standard of value depending upon the particular assessing practices. Following a 1974 amendment to the constitution, agricultural land may be non-uniform with other property, but must be uniform within its class. The standard for value for agricultural property is its value in use.

Use-value – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each taxation district in the state.

Use-value assessment – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.

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	Duties of the Clerk.....	70.46 (1)(2); 70.47 (2)(3)(4), (5),(6m)(6r)(7), (8)(9)(12) (17); 70.48 ; 70.52 ; 70.57
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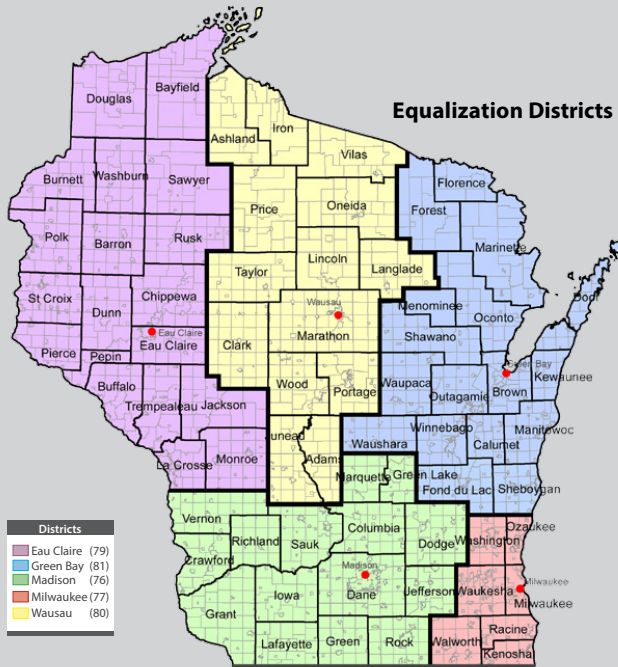
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XIX. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Milwaukee	77	63	Vilas	80
17	Dunn	79	41	Monroe	79	64	Walworth	77
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	80	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Wausau	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
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 Ph: (715) 836-2866 Fax: (715) 836-6690

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200 N. Jefferson St, Ste. 126
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 Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address
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 Madison, WI 53708-8909

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Milwaukee District Office (77)

819 N. 6th St, Rm. 530
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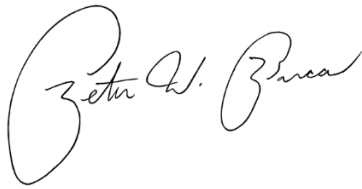
Wausau District Office (80)

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 Ph: (715) 842-5885 Fax: (715) 848-1033

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue



2020

**Property Tax Guide for
Manufactured and Mobile
Home Owners**

(R. 1-20)

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I. Overview

This booklet provides general information about manufactured and mobile home property assessment and taxation in Wisconsin. Please contact your local assessor for additional information about your assessment.

A. General property

Defined by state law, general property includes all taxable real and personal property, except property taxed under special provisions (ex: utility, forest crop, woodland tax, and managed forest property).

B. Real property, real estate and land

The terms real property, real estate and land include: the land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

C. Personal property

The term personal property includes: all goods, wares, merchandise, chattels and effects of any nature or description having any marketable value and not included in the term "real property."

D. Taxable/nontaxable property

Under general property tax law all property is taxable unless expressly exempted by the legislature.

E. Examples of exempt property

Common property types that are exempt by law:

1. State and municipal property
2. Public and private school property
3. Cemeteries
4. Property used for abatement of air and water pollution
5. Household furniture and furnishings
6. Manufacturing machinery specific processing equipment
7. Apparel and musical instruments for personal use
8. Money, bonds and stocks
9. Motor vehicles and aircraft
10. Livestock, inventories and merchant's stocks
11. Computers and electronic peripheral equipment

F. Assessment and its purpose

An assessment is the value an assessor places on your property. This value determines what portion of the local property tax levy is covered by your property.

G. General property tax components

There are two basic components in any tax: the base and the rate. Multiplying the base times the rate, determines the tax amount.



H. Property tax base

The base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village or city determines how much money must be raised from the property tax. In Wisconsin, the town, village, or city treasurer collects property taxes not only for its own purposes, but also for the school, the county and the state.

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) annually assesses all manufacturing property in the state. The assessor is appointed or elected at the local level. Wisconsin law also provides for establishing county assessors. Currently, there is no county with a county assessor system.

When the assessor completes the assessments, the assessor's affidavit is signed and attached to the assessment roll as required by law. Both are then turned over to the Board of Review (BOR).

II. Assessment Process

A. Assessment classification

State law requires an assessor to classify land on the basis of use. This may involve a judgment of the predominant use.

There are eight statutory classifications for real property:

(1) residential, (2) commercial, (3) manufacturing, (4) agricultural, (5) undeveloped, (5m) agricultural forest, (6) productive forest land, and (7) other.

Classification is important since it affects the assessed value of land classified as agricultural, undeveloped and agricultural forest.

Residential, commercial, manufacturing, productive forest land and other:

- Should be assessed based on the amount a typical purchaser would pay for the property under ordinary circumstances
- Assessments should be uniform "at the full value which could ordinarily be obtained therefor at private sale" ([sec. 70.32 Wis. Stats.](#))

Undeveloped land and agricultural forest land:

- Assessed at 50 percent of full value
- After determining the full value of qualifying undeveloped land and agricultural forest land under state law ([sec. 70.32\(1\), Wis. Stats.](#)), state case law, and professionally accepted appraisal practices, the value is reduced by 50 percent under [sec. 70.32\(4\), Wis. Stats.](#)

B. Personal property

- [Sec. 70.34, Wis. Stats.](#), requires that "All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value"
- "True cash value" has the same meaning as "market value"

C. Assessments can change

An interior inspection will result in a better quality assessment and is the recommended practice. However, it is not always possible to do this. The law requires that property be valued from actual view or from the best information that can be practicably obtained.

It is also important to remember that Wisconsin has an annual assessment. This means that each year's assessment is a "new" assessment. The assessor is not obligated to keep the same assessment year after year but rather has a duty to keep all property at market value. Therefore, the assessor may increase your assessment because of building permits or sales activity even though an actual inspection of the property has not been made.

D. Notification requirements for changed assessment

According to state law ([sec. 70.365, Wis. Stats.](#)), whenever an assessor changes the total assessment of any real property or any improvements taxed as personal property under [sec. 77.84\(1\), Wis. Stats.](#), by any amount, the owner must be notified. **The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g, Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less.** However, failure to receive a notice does not affect the validity of the changed assessment. The notice must be in writing and mailed at least 15 days, 30 days in revaluation years, prior to the BOR (or meeting of the Board of Assessors if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the BOR (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under [Chapter 70](#).

E. Assessment rolls

Property is described in assessment rolls that are open for review at the office of the clerk or the assessor during regular office hours. Personal Property rolls generally list property owners in alphabetical order by name. For more information, contact your [local assessor](#).

F. Assessed value standard

Assessment compliance

Under state law ([sec 70.05\(5\)\(b\), Wis. Stats.](#)), each municipality must assess all major classes of property within 10 percent of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10% of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

Full value law (Section 70.05(5), Wis. Stats.)

Example of how DOR monitors compliance under the six-year cycle.

- **2014, 2015, 2016, 2017: First Notice of Non-Compliance** – municipality has been non-compliant for four consecutive years, DOR issues the first notice of non-compliance by November 1, 2017
- **2018: Second Notice of Non-Compliance** – municipality has been non-compliant for five consecutive years, DOR issues the second notice of non-compliance by November 1, 2018
- **2019: Order for Supervised Assessment** – municipality has been non-compliant for six consecutive years, DOR issues an order for a state supervised assessment by November 1, 2019
- **2020: DOR Supervises a Revaluation** – state supervised assessment completed

III. Manufactured and Mobile Home Assessment

State law provides manufactured and mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly municipal permit fee or may be exempt from monthly municipal permit fees and property tax.

A. Mobile home definition

"That which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating and living quarters, or is intended to be so used; and has the meaning given in [sec. 101.91\(10\), Wis. Stats.](#), and includes any additions, attachments, annexes, foundations and appurtenances."

B. Manufactured home definition

A "manufactured home" is defined by state law ([sec. 101.91\(2\), Wis. Stats.](#)), for property taxation as: a structure that is designed to be used as a dwelling with or without a permanent foundation and that is certified by the federal department of housing and urban development as complying with the standards established under [42 USC 5401 to 5425](#) and includes any additions, annexes, foundations and appurtenances.

C. Camping trailers and recreational mobile homes definition

State law ([sec. 70.111\(19\)\(a\), Wis. Stats.](#)), defines camping trailers by reference to statutory vehicles [sec. 340.01\(6m\), Wis. Stats.](#), as "a vehicle with a collapsible or folding structure designed for human habitation and towed upon a highway by a motor vehicle."

Under state law, the definition of a recreational mobile home includes:

- Prefabricated structure that is no larger than 400 square feet
- Certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5
- Designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes

Recreational mobile homes certified as complying with ANSI A 119.5 are identified with a metal plate as shown on Exhibit M-1. See examples RMH-1 and RMH-2 for more information.

State law further states the exemption under this paragraph also applies to "steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home or a recreational vehicle, but does not apply to any other addition, attachment, deck, or patio."

D. Classification of mobile and manufactured homes

A mobile and manufactured home can be classified as real or personal property. A mobile or manufactured home must be:

- Connected to utilities
- On a foundation upon land owned by the mobile and manufactured home owner

To be considered personal property, a mobile or manufactured home:

- Must be on land owned by someone other than who owns the home
- Cannot be set upon a foundation or connected to utilities

A mobile home or manufactured home needs to be "set upon a foundation" before it can be assessed as an improvement to real property. According to state law, a mobile home or manufactured home is defined as "set upon

a foundation" if it is off its wheels and is set upon some other support. The assessor has the authority to determine if the cement blocks supporting the trailer meet this definition of "foundation."

In *Ahrens v. Town of Fulton*, 2002 WI 29, 251 Wis.2d 135, 641 N.W.2d 423, the Supreme Court held "... a mobile home is 'set upon a foundation' when the home is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels."

In this case:

- Homes must have some form of stabilizer under the unit, including concrete blocks, cinder blocks or screw jacks
- Use of these support mechanisms effectively took some of the weight of the home off its wheels
- Remaining mobile home did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit.
- Additional structures included a 385 square foot screened-in room and a 104 square foot porch. Both structures rest on footings.

The town argued that, when this addition is considered, the mobile home would not be completely supported by its wheels. The Supreme Court agreed with this interpretation.

E. Exempt mobile and manufactured homes

Some mobile and manufactured homes are exempt from property tax. State law ([sec. 70.111\(19\), Wis. Stats.](#)), exempts camping trailers and certain recreational mobile homes from personal property taxation. Attached wheels are not the sole criterion for exemption.

To be considered exempt, the mobile or manufactured home must:

- Be classified as personal property under [sec. 70.043\(2\), Wis. Stats.](#)
- Meet the definition of a recreational mobile home in [sec. 66.0435\(1\)\(hm\), Wis. Stats.](#)

Vacant mobile or manufactured homes held for sale and owned by a licensed dealer, no matter its location, are considered merchant's stock-in-trade and are exempt under state law ([sec. 70.111\(17\), Wis. Stats.](#)). Vacant mobile or manufactured homes held by the manufactured or mobile home community operator, that is not a licensed dealer are taxable or subject to a monthly municipal permit fee.

F. Recreational motor homes

State law ([sec. 70.112\(5\), Wis. Stats.](#)), exempts motor vehicles from property taxation. This statute exempts items such as Winnebago motor homes, Ford campers, and other motorized vehicles known as RVs. Licensed vehicles and trailers are not considered mobile homes or manufactured homes.

G. Measuring a mobile home for exemption

- Total square footage (rounded to the nearest square foot) should be calculated using the outside length and width of the mobile, including the area of any additions and attachments
- Only additions and attachments that are clearly attached to the recreational mobile home are included in the calculation of total square footage
- Length and width of a mobile home or manufactured home should not include the excess measurements caused by the protrusion of corner caps and end caps as this could influence the exemption determination
- Freestanding structures (appurtenances) should not be included in the mobile home or manufactured home area calculation
- **Garages, sheds, and other freestanding structures affixed to the land should be assessed as:**
 - » Real estate if the mobile home owner owns the land
 - » Personal property if the mobile or manufactured home owner does not own the land

The assessor determines what is an addition and attachment. The court stated, "It seems clear from the foregoing that any rooms, porches, decks and the like, that are attached in any way to the basic unit are included within the definition of a mobile home."

Square footage disagreements should first be discussed with the assessor. If you believe the mobile home or manufactured home is exempt, you may file a claim of unlawful tax with the municipality under state law ([sec. 74.35, Wis. Stats.](#)). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

H. Monthly municipal permit fee for a mobile home

State law ([sec. 70.112\(7\), Wis. Stats.](#)), exempts from property taxation "every mobile home unit subject to a monthly parking municipal permit fee." According to state law, a municipality may enact an ordinance to collect a mobile home or manufactured home parking monthly municipal permit fee from all units located within the municipality **except** for:

- Mobile homes or manufactured homes that are improvements to real property as defined in [sec. 70.043\(1\), Wis. Stats.](#) Recreational mobile homes and camping trailers per [sec. 70.111\(19\), Wis. Stats.](#)
- Recreational mobile homes located in campgrounds licensed under [sec. 254.47, Wis. Stats.](#)
- Mobile homes located on land where the principal residence home owner is located per [sec. 66.0435\(9\), Wis. Stats.](#)

Vacant units that have been repossessed by the financial institution are not subject to municipal parking fee under [sec. 66.0435\(3\)\(c\)9, Wis. Stats.](#) The statute was created to read, "No monthly municipal permit fee may be imposed on a financial institution, as defined in [sec. 69.30\(1\)\(b\), Wis. Stats.](#), that relates to a vacant unit that has been repossessed by the financial institution."

I. Property assessment appeals

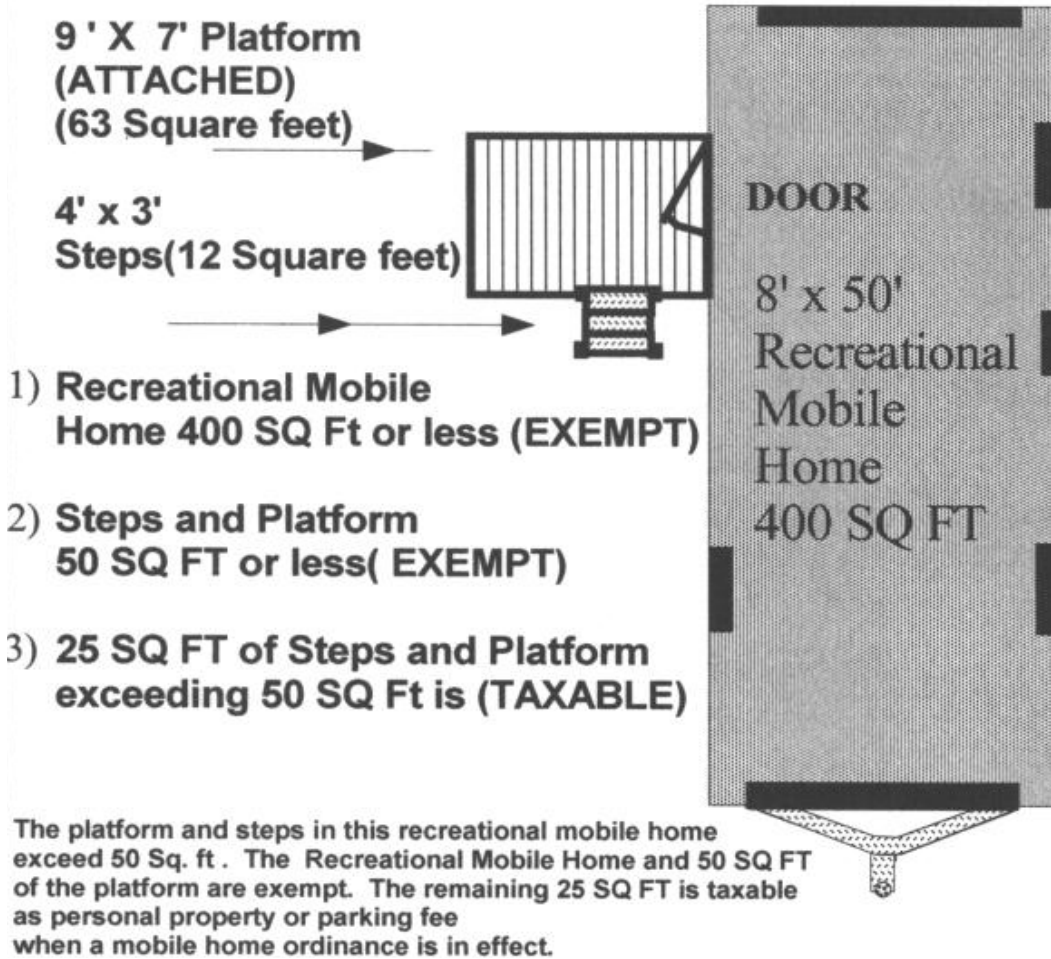
The mobile home or manufactured home owner may appeal the assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal permit fee. For additional information on the appeal process, refer to the [Property Assessment Appeal Guide for Wisconsin Real Property Owners](#) on the DOR website.

J. Board of Review exemptions

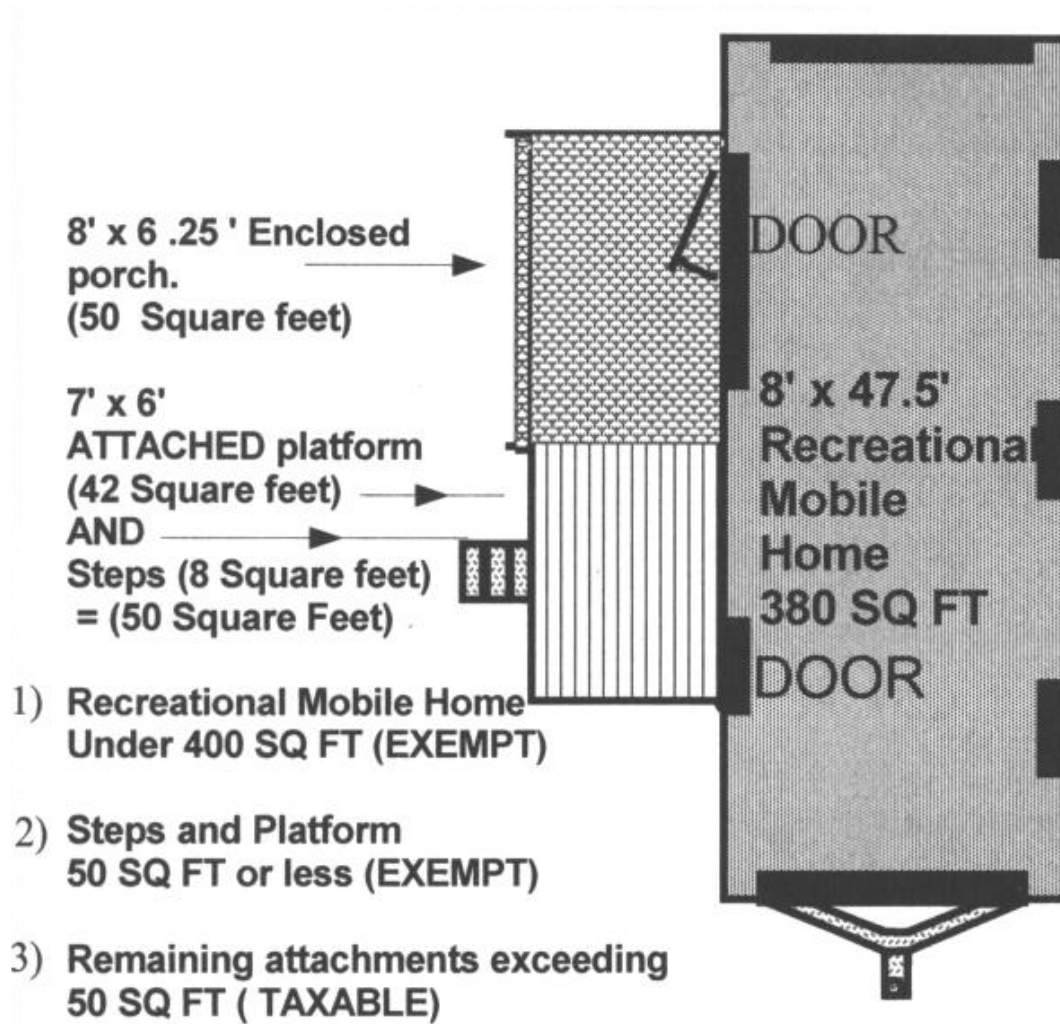
Disputes concerning exemption issues are not heard at the BOR. Property owners contesting exemption status may file a claim of unlawful tax with the municipality by January 31 of the year in which the tax is payable, under state law ([sec. 74.35, Wis. Stats.](#)). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

K. Examples

Example 1 – RMH-1 Recreational mobile home



Example 2 – RMH-2 Recreational mobile home

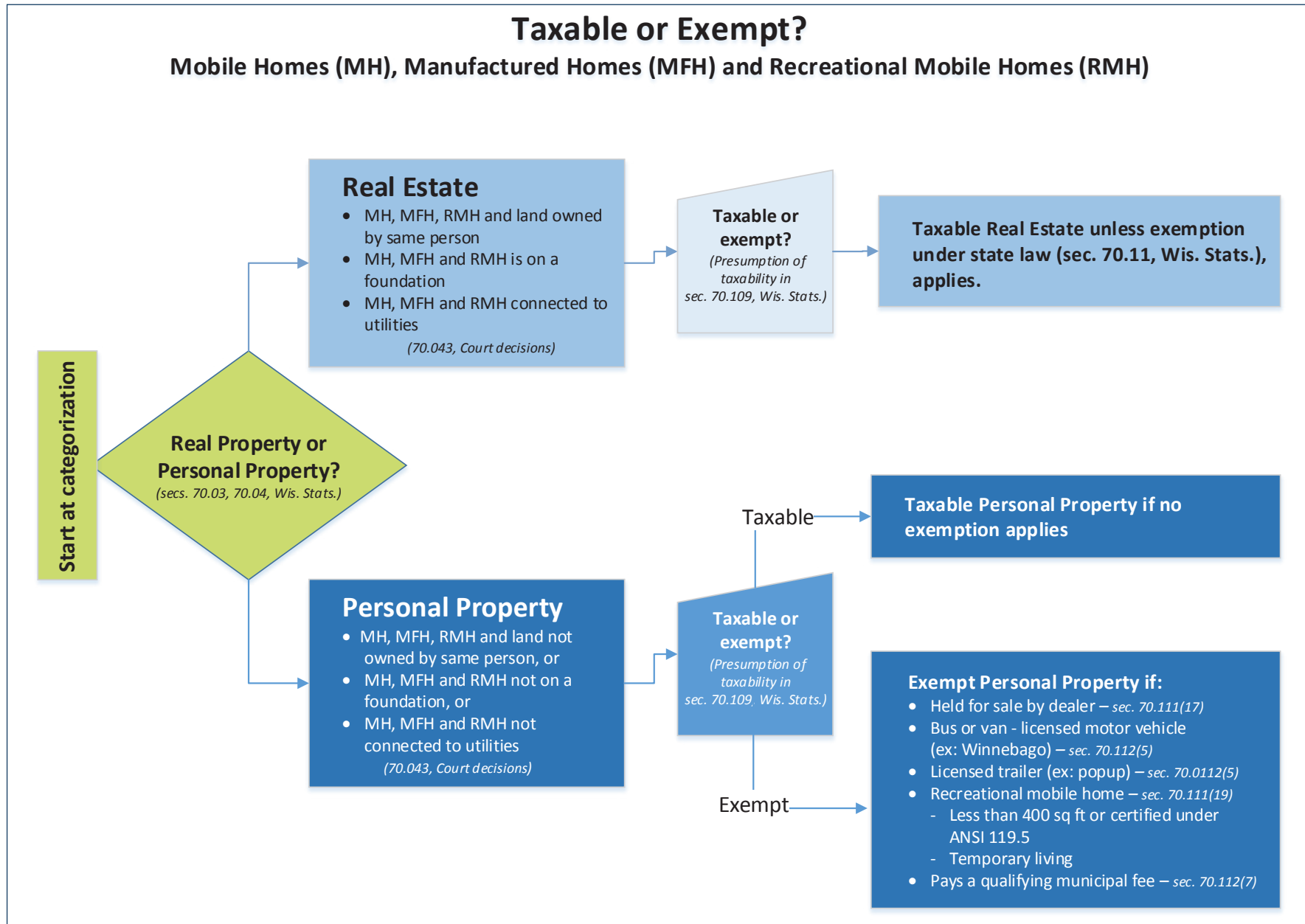


The Recreational Mobile Home does not become taxable.
The steps and platform under 50 SQ FT are exempt. The 50 SQ FT of enclosed porch are taxable as personal property or parking fee when a mobile home ordinance is in effect.

IV. Overview of Manufactured and Mobile Home (Unit) Property Taxes

Item	Unit per 66.0435	Subject to General Property Tax	Subject to Municipal Permit Fee	Comments
Unit of any size including additions, on a foundation, connected to utilities, land owned by unit's owner	Yes	Yes, as real property	No	Meets definition in 66.0435 and real estate in 70.043(1)
Unit of any size including additions either still on wheels, and/or not connected to utilities, and/or on land not owned by unit's owner	Yes	Yes, as personal property unless subject to permit fee	Yes, if located in municipality with 66.0435 permit fee	Meets definition in 66.0435 and personal property in 70.043(2) . Subject to permit fee if in 66.0435 community; if subject to fee, exempt from personal property tax 70.112(7)
Recreational mobile home or vehicle no larger than 400 square feet used as temporary living quarters	Yes	Exempt under 70.111(19)(b) to include steps and a platform, not exceeding 50 square feet leading to a doorway of a recreational mobile home, does not apply to any other addition, attachment, deck, or patio	No, by 66.0435(3)(c)	Meets definition in 66.0435(1)(hm) ; by size and use exempt from personal property tax under 70.111(19)(b) ; exempt from permit fee under 66.0435(3)(c) .
Camping trailer designed to expand into a tent with built-in space for mattress and other fixtures	No	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	"Pop-up" trailer meets definition of camping trailer in 340.01(6m) as trailer with collapsible or folding structure towed on the highway.
Camper body installed or mounted on pick-up truck	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435 ; if under 400 square feet, exempt from personal property tax under 70.111(19)(b) .
Twin-section units transported on wheels or dolly and assembled on site	No	Yes	No	Not a unit under 66.0435 . Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land.
Buses or vans	No	Exempt under 70.112(5)	No	Motor vehicle exempt from property tax under 70.112(5)
Vacant unit held for sale by a dealer	No	No	No	Considered merchant's stock under 70.111(17)

2020 Property Tax Guide for Manufactured and Mobile Home Owners



A. Property information

Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change your assessment because of building permits or sales activity even if he or she did not view your property.

The law requires that property be valued from actual view or from the best information that can be practicably obtained. An interior inspection results in a better quality assessment; however, it is not always possible to conduct interior inspections. To ensure receiving a complete and accurate valuation, it benefits the property owner to provide interior viewing access of their residence.

Under state law ([sec. 70.05\(4m\) and \(4n\), Wis. Stats.](#)), assessors must provide written notice to property owners when requesting an interior view of the residence. DOR recommends that a letter be sent allowing fourteen calendar days for a response. If no response is received, in-person contact may be attempted to obtain consent. If that step is unsuccessful, a certified letter including the notice may be sent. If these circumstances make an interior view necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law ([sec. 66.0119, Wis. Stats.](#)) to view the interior of the home.

B. Trespass and Revaluation Notice

The trespass law entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. If the property owner denies the assessor access to the property, the assessor must maintain a list of denied entries. State law ([sec. 943.13](#) and [sec. 943.15, Wis. Stats.](#)), pertains to the entry onto the property. Assessors and their staff should understand the conditions included in these statutes.

Major conditions for entry:

- Reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- Entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- Must not be more than one hour
- Assessor must not open doors, enter through open doors, or look into windows of structures
- If the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them
- May not enter the premises if they have received a notice from the property owner or occupant denying them entry
- Assessor must leave if the property owner or occupant asks them to leave

The law addresses notification which must be published or posted prior to commencement of a revaluation by an assessor. The trespass law states in part, "Before a city, village, or town assessor conducts a revaluation of property under this paragraph ([sec. 70.05\(5\)\(b\) Wis. Stats.](#)), the city, village or town shall publish a notice on its municipal website that a revaluation will occur and the approximate dates of the property revaluation. The notice shall also describe the authority of an assessor, under state law ([sec. 943.13](#) and [sec. 943.15, Wis. Stats.](#)), to enter land. If a municipality does not have a website, it shall post the required information in at least three public places within the city, village or town." It is recommended that you provide a link to the above noted statutory references so that persons visiting your website could click on those links and review the statutes. Sample language regarding this notice is provided below.

C. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. 943.13 and 943.15, Wis. Stats.).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

V. Glossary

Arm's length sale – sale between two parties, neither of whom is related to or under abnormal pressure from the other

Assessed value – dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (see Equalized value for fairness between municipalities)

Assessment level – relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality (town, village or city). For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value (with no prior year corrections) in the municipality is \$3,000,000 then the "assessment level" is said to be 90 percent ($\$2,700,000 \div \$3,000,000 = .90$ or 90%)

Assessment ratio – relationship between the assessed value and the statutory valuation standard (fair market value for most property, use value for agricultural land, and 50 percent of full value for agricultural forest and undeveloped lands). For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93 percent (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel.

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent of their full value.

Full value – term means the value at 100 percent of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, see pages 7-6 and 7-7 of the WPAM. (2) The same as equalized value, however is often used when referring to the value of school and special districts.

Levy – amount of tax imposed by a taxation jurisdiction or government unit

Market value – most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. Reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

Reassessment – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base

Revaluation – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with [sec. 70.055, Wis. Stats.](#), where expert help can be hired to work with the assessor in revaluing the district.

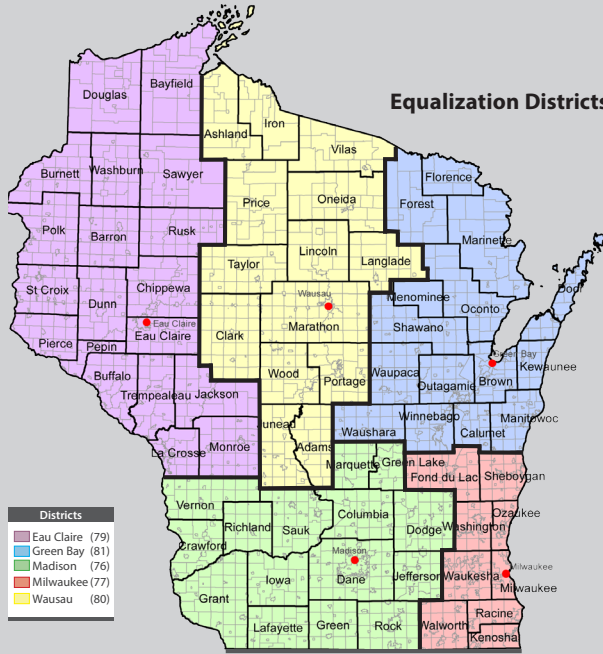
Tax rate (levy rate) – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

Taxation district – town, village, or city. If a city or village lies in more than one county, that portion of the city or village which lies in each county. (see [sec. 74.01\(6\), Wis. Stats.](#)).

Taxing jurisdiction – entity which is authorized by law to levy taxes on general property which is located within its boundaries (see [sec. 74.01\(7\), Wis. Stats.](#)). In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts, for example.

VI. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	77
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Monroe	79	64	Walworth	77
18	Eau Claire	79	42	Oconto	81	65	Washington	77
19	Florence	81	43	Oneida	80	66	Waukesha	77
20	Fond du Lac	77	44	Outagamie	81	67	Waupaca	81
21	Forest	81	45	Ozaukee	77	68	Waupara	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 eqlcau@wisconsin.gov
 Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 eqlgrb@wisconsin.gov
 Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 eqlmsn@wisconsin.gov
 Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1682
 eqlmke@wisconsin.gov
 Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

730 N. Third St
 Wausau, WI 54403-4700
 eqlwau@wisconsin.gov
 Ph: (715) 842-5885 Fax: (715) 848-1033

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue



2020
Property Assessment Process
Guide for Municipal Officials

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I. Introduction

The Wisconsin Department of Revenue (DOR) is responsible for tax law administration while the local taxation jurisdiction is responsible for valuation and tax collection. This document provides information on how to contract for assessors' services.

This publication provides general information, not legal advice. Municipal officials should consult with the municipal attorney when contracting for services.

II. Property Taxes and Property Assessments

A. Property taxes fund functions of government and education

- Municipalities
- Counties
- Public Schools
- Technical Colleges
- State Reforestation
- Special Districts (sewer and lake rehabilitation)

Property assessments are the values placed upon taxable real and personal property by the assessor. An assessment determines the portion of property tax that will be due from the property.

Property assessments are based upon the amount that a typical purchaser would pay for the property under ordinary circumstances. An exception is agricultural property that is assessed based upon its value in an agricultural use. Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" ([sec. 70.32, Wis. Stats.](#)). This is considered full value.

B. Classes of property are assessed

At 100 percent of full value, 50 percent of full value or use-value:

1. 100 percent of full value

- Residential
- Commercial
- Manufacturing (state-assessed)
- Productive forest land
- Other (farm buildings and farm sites)
- Personal property

2. 50 percent of full value

- Undeveloped land
- Agricultural forest land

3. Use-value

- Agricultural land

III. Assessment Standards

Assessors are required to follow state law, case law and the [Wisconsin Property Assessment Manual \(WPAM\)](#). Other information is available for assessors to consider, including the Uniform Standards of Professional Appraisal Practice (USPAP) and standards from the International Association of Assessing Officers (IAAO).

The WPAM specifies technical, procedural, and administrative practices. It also defines procedures, policies, legal decisions, and assessor performance expectations.

[Sec. 73.03, Wis. Stats.](#), provides the authority for preparing the WPAM. The law requires the Wisconsin Department of Revenue (DOR) to prepare a manual that "shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level." It goes on to say "The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors by the department."

Annual Assessment Report (AAR)

The AAR explains how the assessor completed the assessment work in the municipality. **Assessors were required to complete an AAR for each municipality where they were the assessor from 2014 to 2019. The AAR was provided to the municipality and DOR. Starting in 2020, assessors are not required to complete an AAR. DOR continues to provide an AAR template. Assessors and municipal officials need to discuss annual assessment requirements and determine whether an AAR, or similar document, can assist with completion and communication of these items. Municipalities and assessors may consider this as a contractual item, identifying what the assessor must complete by specified deadlines.**

IV. Assessment Process

A. Municipal assessor is responsible for the assessment process

1. Discover – all real and personal property is subject to tax unless exempted by law
2. List – property characteristics determine value
3. Value – determine the value subject to property tax

B. Assessor certification

State law requires assessors to be certified by DOR. Certification involves an exam that tests the individuals' knowledge of appraisal, assessment law, and administration. While there is no formal training required, assessors must show that they have acquired the knowledge essential to do a satisfactory job through successful completion of the certification exam.

In addition, many full time assessors in Wisconsin are active in professional organizations with established professional standards for assessors and appraisers.

The municipally employed assessor and the independently contracted assessor and their staffs (except clerical help) must possess current assessor certification at the appropriate level.

Five levels of assessor certification

1. Assessment Technician
2. Property Appraiser
3. Assessor 1
4. Assessor 2
5. Assessor 3

Before beginning work, assessors must take an oath of office with the municipal clerk, as provided by state law ([sec. 19.01, Wis. Stats.](#))

C. Assessment of property

Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change an assessment because of building permits or sales activity even if he or she did not inspect the property.

The law requires that property be valued from actual view or from the best information that can be practicably obtained. An interior inspection results in a better quality assessment; however, it is not always possible to conduct interior inspections. To ensure receiving a complete and accurate valuation, it benefits the property owner to provide interior viewing access of their residence. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law ([sec. 66.0119, Wis. Stats.](#)), to view the interior of the home.

Notification Process with Request to View Property Notice – ([sec. 70.05\(4m\) and \(4n\), Wis. Stats.](#)), requires assessors to provide property owners written notice when requesting an interior view of the residence. DOR recommends sending a letter, allowing 14 calendar days for a response. If the assessor does not receive a response, they may attempt in-person contact to obtain consent. If that step is unsuccessful, the assessor may send a certified letter including the notice. If an interior view remains necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

1. Sale of the property

- When a property sells, the assessor must review the sale
- Assessor verifies the facts surrounding the sale to determine if it is an arm's-length sale and usable for assessment purposes, this may include an interior inspection of the property (see above for new notice requirements)
- Assessor uses sales to update assessments in a municipality when conducting a revaluation (see [Revaluation](#))

2. New construction and improvement maintenance

- Under state law, the assessment must be based on the market value of the improvement. The assessor looks at how much the total value of the building and land changed due to the improvement. The cost may not be the true measure of any change in market value. However, under many circumstances, a prudent property owner will calculate the change in value based on remodeling approximates for the cost of such work. If there is an increase in market value, it should be reflected in an increase in assessed value.
- If a building is under construction as of January 1, the best way for the assessor to get this information is with an on-site inspection (see above for new notice requirements) and recording the data on the appropriate property record card
- On-site inspection (see above – Notification Process with Request to View Property Notice) reveals new or remodeled improvements not previously recorded
- If the property owner started new or remodeled improvements before January 1 (the assessment day) and finished after January 1, the assessor must find out how much was completed as of January 1 and assess only the existing improvements as of January 1
- Normal home repairs and maintenance generally prevent property values from falling and usually do not warrant a change in the assessment

Example:

A property is worth \$90,000. As of January 1, the property owner started an addition, but only has a foundation. The property should be appraised at the \$90,000 plus the value of the foundation as of January 1. In such a case, the value of the foundation should be determined by the construction cost and could possibly be verified with construction receipts or the building permit.

D. Equitable assessment

If your property's assessment ratio is similar to the assessment level of the taxation district (see the [Glossary](#) section of this guide), then your assessment is equitable. To determine your property's assessment ratio, divide your property's assessed value by your property's current market value.

$$\frac{\text{Your Property's Assessed Value}}{\text{Current Market Value of Your Property}} = X\%$$

To make a sound decision, you must know your property's assessed value, current market value and the assessment level of the taxation district.

1. Sources of information

- Property's assessed value is recorded in the assessment roll and is shown on your tax bill
- Purchase price is usually the best evidence of market value if you have recently purchased the property
- Sale price of other property comparable to yours is the next best evidence of market value
- Professionally prepared appraisal is a reliable estimate of market value
- Assessment level of the taxation district – to view, contact the assessor
- Estimated fair market value of your property (determined by dividing your assessment by the assessment level) is shown on your tax bill

2. Assessment compliance

Under state law ([sec 70.05\(5\)\(b\), Wis. Stats.](#)), each municipality must assess all major classes of property within 10 percent of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10 percent of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Wisconsin Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

E. Assessment classification

State law requires the assessor to classify land on the basis of use. Classification is important since it affects the assessed value.

1. Drainage districts

Beginning with assessments as of January 1, 2017, [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#).



2. Eight statutory classifications for real property

a. Residential (Class 1) – [sec. 70.32\(2\)\(c\)3., Wis. Stats.](#)

- Any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located
- Vacant land where the most likely use would be for residential development
- Mobile homes assessed as real property are classified as residential
- Apartment buildings of up to three units are also classified as residential

b. Commercial (Class 2)

- Land and improvements primarily devoted to buying and reselling goods
- Includes the providing of services in support of residential, agricultural, manufacturing, and forest uses

c. Manufacturing (Class 3)

- State law ([sec. 70.995, Wis. Stats.](#)), provides for the state assessment of manufacturing property
- Contact the [Manufacturing District office](#) for information on qualifying uses

d. Agricultural (Class 4)

- [Sec. 70.32\(2\)\(c\)1g., Wis. Stats.](#) – land, exclusive of buildings and improvements, which is devoted primarily to agricultural use
- Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock
- Buildings and dwellings associated with growing, production, and associated services enumerated above are classified as "Other" (Class 7)
- [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

e. Undeveloped (Class 5) – [sec. 70.32\(2\)\(c\)4., Wis. Stats.](#)

- Areas commonly called marshes, swamps, thickets, bogs, or wet meadows
- Fallow tillable land (assuming agricultural use is the land's highest and best use),
- Road right of way, ponds, depleted gravel pits
- Land because of soil or site conditions is not producing or capable of producing commercial forest products

f. Agricultural forest (Class 5m)

- [Sec. 70.32\(2\)\(c\)1d, Wis. Stats.](#), defines agricultural forest as land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following:
 - » The forest land is contiguous to a parcel that has been classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
 - » The forest land is located on a parcel that contains agricultural land for the January 1, 2004 assessment, and on January 1 of the current assessment year.
 - » The forest land is located on a parcel where at least 50 percent of the acreage was converted to agricultural land for the January 1, 2005, assessment year or thereafter
- The [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

g. Productive forest land (Class 6) – [sec. 70.32\(2\)\(c\)2., Wis. Stats.](#)

- Land, which is producing, or capable of producing commercial forest products. Forest land cannot include buildings and improvements.
- Forested areas which are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds
- Forested areas with no commercial use made of the trees, including cutover
- Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property

- Lands designated Forest Crop Land and Managed Forest Land by the Wisconsin Department of Natural Resources are entered separately in the assessment roll
- Improvements on Forest Crop Lands and Managed Forest Land are to be listed as personal property (secs. [77.04\(1\)](#), and [77.84](#), Wis. Stats.)
- Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt

h. Other (Class 7) – [sec. 70.32\(2\)\(c\)1m., Wis. Stats.](#)

Buildings and improvements on a farm (such as houses, barns, and silos, along with the land necessary for their location and convenience)

F. Notice of Changed Assessment

According to state law ([sec. 70.365 Wis., Stats.](#)), when an assessor changes the total assessment of any real property (or any improvements on Managed Forest Land taxed as personal property under [sec. 77.84\(1\), Wis. Stats.](#)) by any amount, the owner must be notified. **The assessor is not required to provide notice if land is classified as agricultural land, as defined in [sec. 70.32\(2\)\(c\)1g. Wis. Stats.](#), for the current year and previous year and the difference between the assessments is \$500 or less.** However, failure to receive a notice does not affect the validity of the changed assessment.

The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the Board of Review (BOR) meeting (or meeting of the Board of Assessors (BOA) if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the local BOR (or BOA) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under [Chapter 70](#).

G. Assessing at fair market value every year

State law recognizes the difficulty in maintaining full value assessments under state law ([sec. 70.32, Wis. Stats.](#)), for non-agricultural property classes. The compliance requirements under [sec. 70.05\(5\), Wis. Stats.](#), mentioned earlier in this guide, require monitoring by DOR and that your municipality meet specific assessment levels for major property classes at least once every five years.

The state Constitution requires that assessments of real property (non-agricultural and non-undeveloped) as a class and personal property as a class must be uniform. Therefore, if your assessment contract does not require subsequent annual assessments at the full value standards set by [sec. 70.32, Wis. Stats.](#), new assessments based on recent sales or new construction costs, for example, may need to be equated to the municipal level of assessment.

It is worth noting, therefore, that assessment level and assessment quality can be related directly to the contractual agreements made between the municipality and the assessor.

Full Value Law (Section [70.05\(5\), Wis. Stats.](#))

An example of how DOR monitors compliance under the six-year cycle.

- **2014 2015 2016 2017 – First Notice of Non-Compliance**

The municipality has been non-compliant for four consecutive years. DOR issues the first Notice of Non-Compliance by November 1, 2017.

- **2018 – Second Notice of Non-Compliance**

The municipality has been non-compliant for five consecutive years. DOR issues the second Notice of Non-Compliance by November 1, 2018.

- **2019 – Order for Supervised Assessment**

The municipality has been non-compliant for six consecutive years. DOR issues an order for a state supervised assessment by November 1, 2019.

- **2020 – DOR Supervises a Revaluation**

State supervised assessment completed

H. Assessment work

Professional assessment practice includes a variety of duties and resources. Under Wisconsin law, many duties are required annually. Law will impose some duties, professionalism will demand others. The thoroughness required will vary by task and depend on available resources. Therefore, you must decide what is desired for your municipality and specify in the contract. You must understand what is needed, and what level of service is acceptable. Each duty and a definition of each associated task should be detailed in the contract with the assessor/assessment firm.

Following are some examples of tasks that require clear identification in the contract, and the resources required to complete:

- | | |
|--|---|
| 1. Office space, furniture, phone lines, copies and supplies | 14. Other manuals to be used |
| 2. Insurance and bonding | 15. Sales analyses |
| 3. Forms and photographs | 16. Assessment Notices (including new notice to property owners to request an interior view of their residence) |
| 4. Travel reimbursement | 17. Personal property and mobile homes |
| 5. Training of assessment staff | 18. Agricultural use-value |
| 6. Public relations | 19. Use-value conversion fee administration |
| 7. Clerical, mail and reception duties | 20. Appeals involvement |
| 8. Improvement sketching and parcel identification | 21. Final assessment data and format |
| 9. Mapping (new legal descriptions and parcel combinations) | 22. Storage |
| 10. Building permit listing and other discovery | 23. Computers |
| 11. Data collection and format | 24. Data conversion and transfer (ex: to and from county) |
| 12. Inspection cycle and project timeline | 25. Reports to DOR (ex: TIF/TID reporting, Municipal Assessment Report) |
| 13. Wisconsin Property Assessment Manual, Vol. 1 | |

In each instance, the contract should clearly state expectations. An effective contract will plainly identify the duties of all parties including, but not limited to, payment, services provided, and deadlines. Examples of contracts are included near the end of this guide.

I. Assessment data ownership

Municipal assessment data is the property of the municipality. When the municipality changes assessors, the assessment data remains with the municipality.

One question that arises frequently pertains to the ownership of computerized or electronic data, particularly when the departing assessor holds the software license. If your assessment record system is computerized, the contract should, at a minimum, provide that the software be able to create an exportable text file of the data. This text file could then be left with the municipality, along with a field definition file to describe the various

data fields in the text file. Proprietary information, such as the program, would not be required to be left with the municipality under this scenario, merely the data collected on each real estate parcel and personal property account, in a format that the municipality will be able to utilize for subsequent assessment years.

Information for real property parcels must include, but is not limited to, parcel number, owner’s last name, owner’s first name, owner’s address, city, state, and zip code, property address, legal description, total acres, assessment data by property class to include class, acres in that class, land assessment, improvement assessment. Similar information will be required for Managed Forest, Private Forest Crop and exempt parcels (excluding value information on exempt parcels). Fields containing descriptive data for improvements would also be required. The intent is that the data provided will be sufficient for the municipality to create a complete property record card for each parcel. Personal property data would include owner’s last name, first name, mailing address, property location, class of personal property, and value.

Professional practice further implies the inclusion of all neighborhood descriptions, as well as mathematical models, table look-ups, algorithms and transformations developed for the municipality by the assessor, which were used to convert the data into the assessed values.

J. Assessment cycle timetable

Period or Date	Activities or Comment
January 1 *	<ul style="list-style-type: none"> • Statutory assessment date • Statement of personal property forms sent
December/January	<ul style="list-style-type: none"> • Statement of personal property forms sent • Occupational tax forms sent • Prior year’s sales reviewed
January 1 – March 1	As returned forms are received, date, and office audit all forms. Note any address and/or owner changes.
February 1	Non-filer notice sent to occupational tax accounts
February – end of	Assessments for sales to be included on preliminary Ratio Report entered. All assessments are submitted on-line through the Provide Assessment Data (PAD) system at Wisconsin Web Access Management System.
February 15	Locally assessed parcels that are going to be assessed by DOR, Manufacturing, should be transferred before this date
March 1	<ul style="list-style-type: none"> • Due date of Statement of Personal Property and Exemption forms • Non-filer notice should be mailed to Personal Property non-filers • Filers of unacceptable reports will be contacted for additional information
March – middle of	DOR releases Ratio Report. Assessor reviews for unusable sales, incorrectly posted assessments and typos.
March – end of	Last date to submit assessment information for prior year sales in PAD to be included in final Ratio Report. Assessor should contact Equalization District Office with changes to previously submitted PAD assessment information.



2020 Property Assessment Process Guide for Municipal Officials

Period or Date	Activities or Comment
March – April	<p>Agricultural classifications are reviewed for any changes. Finalize values and enter into the roll. Send Notice of Changed Assessment to the following:</p> <ul style="list-style-type: none"> • Doomages • New accounts • All Accounts with changed assessments
Seven days before the fourth Monday in April	Open Book can occur at any point prior to seven days before the fourth Monday in April. Assessment roll is then completed and submitted to the Municipal Clerk.
April – Fourth Monday	<ul style="list-style-type: none"> • Assessor signs affidavit in assessment roll and attends BOR <p>* BOR shall meet during the 45-day period beginning the fourth Monday in April.</p>
May 2	Stratified assessment data is due to Equalization District Offices (feedback on economic changes in district). Form is available on the DOR website.
June – Second Monday	<ul style="list-style-type: none"> • Due date for Municipal Assessment Report (MAR) • If the BOR is not complete, an estimated MAR must be filed by the second Monday in June, and a final version must be filed within 10 days of the completion of the BOR • Information is used for the August 1st preliminary Equalized Values, the August 15 Equalized Values and current year's net new construction for levy limits <p>* Due date for TID values. If a MAR is not filed with TID values, there will be no change to increment (non-manufacturing).</p>
August 1*	Preliminary Equalized Values released
August 15*	Final Equalized Values released
September – October	For next year's assessment cycle, obtain personal property forms from County Clerk. Or refer property owners to the online form available on DOR's website.
September – December	<ul style="list-style-type: none"> • For next year's roll, check occupancy, prepare names and addresses of personal property accounts. Add new accounts, do address changes, and remove accounts that moved out of district or went out of business. Make note of vacant business locations. • For next year's assessment cycle, compile building permits, maps, real estate transfer returns, analyze sales data, obtain market, cost and income data, formulate a plan for viewing properties
November 1*	Non-compliance notices sent to municipalities after DOR checks Major Class Comparison status
December 1	<ul style="list-style-type: none"> • Letter sent to municipal clerk if final version of MAR has not been filed • Final MAR must be submitted
* Statutory requirement	

V. Wisconsin Property Assessment Terminology Common Meanings

The following describes the characteristics of the following terms:

- Maintenance
- Reassessment
- Supervised assessment
- Revaluation

A. Maintenance

State law provides no specific reference to, or explicit definition of, the commonly used term maintenance assessment. In general, a maintenance assessment could be any annual assessment in which a revaluation or reassessment is not being performed.

It is important that the assessments and the assessment records be properly maintained on an annual basis to reflect current conditions. The degree to which your municipality decides to maintain the assessments in the years following a thorough revaluation or reassessment will constitute the assessment maintenance in your municipality.

After one or more maintenance assessment years, it is likely that most market-based assessments will have diverged from their statutorily required standard. The maintenance assessor, nevertheless, should continue to perform all other duties necessary to assess property in the district fairly as of the January 1 assessment date and should continue to comply with all other procedural requirements. An assessment contract might separate these duties into the categories of maintenance and miscellaneous services.

Maintenance is administrative activity that the assessor must do every year. The processes for maintenance are identified in the statutes and are further explained in the Wisconsin Property Assessment Manual. Maintenance can be divided into activity and report.

1. Required Annual Activity

- a. Add New Construction – listing and physical inspection of new buildings and additions
- b. Identify Demolished Properties
- c. Review Shifts in Class
- d. Review Classification
 - » Application of the current year’s agriculture use values, where applicable
 - » Identifying appropriate use value conversion fees
 - » Land classification review – agricultural, undeveloped, agricultural forest and drainage ditches
- e. Process Annexations –listing and inspection of new legal descriptions or recorded plats
- f. Enter PAD Data
- g. Review Sales
- h. Review Exemptions
- i. Distribute Statements of Personal Property – annual discovery and assessment of personal property
- j. Produce Notices of Changed Assessment and Request for Interior View
- k. Add Omitted Property to Roll [70.44](#)
- l. Correct Errors in Rolls [70.43](#)
- m. Hold Open Book
- n. Sign Affidavit
- o. Attend Board of Review

2. Reports to complete

- a. MAR Report
- b. Agricultural Conversion Report
- c. Assessment Roll
- d. Annual Assessment Report

B. Reassessment

The term reassessment, as used in state law ([sec. 70.75, Wis. Stats.](#)), means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all or any part of the taxable property in a municipality, if its investigation determines that the assessments are not in compliance with the law. One or more persons would be appointed by DOR to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

C. Supervised assessment

A supervised assessment is an alternative to a reassessment. As provided in [sec. 70.75\(3\), Wis. Stats.](#), one or more persons are appointed by DOR to assist the assessor in making the assessment for the following year. DOR supervises the assessment work. The municipality pays all costs involved in a supervised assessment. A supervised assessment is very similar to a revaluation under [sec. 70.055, Wis. Stats.](#), in that new assessment records and assessed values are created. The previous year's assessment roll is not affected.

D. Property inspections

1. Interval – this is the time period during which inspections are done

- **Annual cycle** – this means to inspect property every year. Although this would ensure the highest level of accurate data, it is impractical as most property does not change enough to justify annual inspection.
- **Interval cycle** – this means to adopt an interval cycle greater than annual. Examples include two-, three-, or four-year cycles. This periodic inspection provides an opportunity to collect non-reported new construction and to review depreciation on a regular basis.
- **Periodic** – this means a non-cyclical periodic revaluation. This is usually reaction-based in response to complaints.

2. Degree – this describes the amount of work that will be done during the inspection

- **Interior** – this is a physical inspection of the interior of the property, basement to attic (new notification process requirements referenced on page 6 impact obtaining consent for interior view)
- **Exterior** – this is a review of the exterior including measurements
- **File review** – this is a review of the property record card from the street
- **Office review** – this is an inspection of the property file

3. Quantity – this describes the number of properties to be inspected

- **Type** – examples of type include properties over a given size, properties of a particular description such as pre-engineered steel warehouses or self-service gas stations
- **Class** – examples include residential, commercial, or forest
- **Location** – examples include lake property, specific neighborhood, or central business district

E. Revaluation

A revaluation is done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done in 10 years, or reassessment is required per [sec. 70.75, Wis. Stats.](#) A full revaluation will entail on-site inspections – interior and exterior, measuring and listing of all buildings, taking of photos, and sketching of buildings.

Whenever the governing body of any town, village, or city believes that it would be in the public interest to employ expert help to aid in making an assessment, it should contact the nearest [Equalization District Office](#). The Equalization Supervisor will arrange to review the assessment situation and make recommendations to that municipality. These recommendations could range from minor adjustments, without expert help, to a complete revaluation of all taxable property by expert help. If, after this consultation, the governing body believes it would be in the public interest to have a complete revaluation, it can pass a resolution pursuant to [sec. 70.055, Wis. Stats.](#), to hire expert help.

1. Revaluation types

- **Full revaluation** – implies that present records are outdated or confidence in their accuracy is lost
- **Exterior revaluation** – is sometimes sought when there is not total confidence in the property record cards, but questions can be verified without interior inspection
- **Interim market update** – implies that there is confidence in the property record system and all that is needed is professionally performed valuation updating

2. A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this:

- Current assessment may not have been made in substantial compliance with the law
- Inequities may exist within classes of property
- Inequities may exist between classes of property
- The governing body may desire an updating of records to show the physical characteristics of all its taxable real and personal property
- A governing body may desire an original inventory of all its taxable property

When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.

a. Before Revaluation

$$\text{Levy}/(\text{Total Assessed Value})=\$200,000/\$4,000,000= .05 \text{ or } 5\%$$

b. After Revaluation

$$\text{Levy}/(\text{Total Assessed Value})=\$200,000/\$8,000,000= .025 \text{ or } 2.5\%$$

Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

3. Interval – this is the time period during which revaluations are done

- **Annual cycle** – this means to appraise every property every year. The motive is to ensure the highest level of fairness and equity and stabilize costs.
- **Interval cycle** – this means to adopt an interval cycle greater than annual. Examples include two-, three-, or four-year cycles. Although not as desirable as an annual cycle, this helps stabilize assessments and reduces the shock of a periodic or compliance-based revaluations.
- **Periodic** – this means a non-cyclical periodic revaluation. This is usually reaction-based in response to complaints.
- **Compliance-based** – this means to revalue only when it appears that the municipality is likely to fall out of compliance. In active markets, this could be every few years whereas in slow markets, it could be every several years. The motive is to avoid a state-ordered revaluation.

4. Degree – this describes amount of work that will be done during the revaluation

- **Full** – a complete market analysis and all approaches to value will be applied
- **Partial** – for example, updating values for one class

5. Quantity – this describes the number of properties to be revalued

- **Type** – examples of type include properties over a given size, properties of a particular description such as pre-engineered steel warehouses or self-service gas stations
- **Class** – examples include residential, commercial, or forest
- **Location** – examples include lake property, specific neighborhood, or central business district

6. Authority – a revaluation can be done by the statutory assessor, by contracted assistance, or by a company specializing in mass appraisal. A revaluation can be done at the discretion of municipal officials to ensure fairness or it can be done at the discretion of citizens who challenge the existing fairness and who successfully petition DOR. Upon successful petition, DOR would order a revaluation of the municipality and, typically, hire a revaluation firm.

7. Frequency – a revaluation can be done annually, or periodically as deemed necessary

8. Form – because of the uniformity requirements of the state's constitution, many experts recommend that the revaluation include all of the property within the municipality. The assessor must take care if a portion of all properties is revalued in one year, or if only certain areas are revalued, to ensure equity to all properties in the taxation district. Refer to the discussion later in this guide entitled, "Is it possible to maintain the annual assessments at or near 100 percent of statutory value?"

9. Statutory standards – under state law ([sec. 70.055, Wis. Stats.](#)), the governing body of a municipality could determine that it is in the public interest to employ expert help for making a new assessment. The local assessor would retain all of the responsibility of the office under this type of revaluation. The expert help and the assessor would act together as an assessment board in exercising the powers and duties of the assessor during the expert's employment.

To perform a revaluation, many municipalities hire expert help in the official capacity of assistant assessor under [sec. 70.05\(2\), Wis. Stats.](#) Although the expert help may perform much of the assessment work, under [sec. 70.05\(2\), Wis. Stats.](#), the statutory assessor still has the final responsibility for the assessment.

When a revaluation is conducted under [sec. 70.05\(2\), Wis. Stats.](#), the municipality is not statutorily required to use the standard contract and specifications prescribed by the state for revaluations under [sec. 70.055, Wis. Stats.](#) However, the municipality should be sure that the contract meets its needs, clearly spelling out the scope of the work to be performed, and including services to be provided by the all the parties – the assistant assessors, the statutory assessor, and the municipality. These duties and performance standards are explained throughout this guide.

10. Contractual standards – the contract should be specific and include, but not limited to, the following:

- Specify the number and type of properties to be valued
- Availability and condition of existing records
- Correction of legal descriptions
- Whether mapping services are to be provided
- Description of the type of public relations work that the expert help or assistant assessor must provide
- Insurance and bonding requirements applicable
- Begin and end dates expected
- Return of records upon completion of the project
- Completion of required reports
- How compensation will be handled

The municipality should include any other areas that it feels are important and will help to ensure a good revaluation. The state prescribed contract meets these criteria and its use is therefore recommended even though it is not always statutorily required.

When the specifications for a revaluation are clearly outlined in the contract, the proposals received will be based on the same criteria, allowing for comparison. In addition, when all parties understand exactly what work is to be performed and by whom, prior to beginning the project, numerous problems can be avoided.

Once the municipality has drawn up a contract, requests for proposals can be solicited from certified expert help. Based upon the proposals received, the municipality selects the assistant assessor to work with the local assessor in performing the revaluation. The same factors considered when hiring expert help under [sec. 70.055, Wis. Stats.](#), should be considered when hiring assessment help under [sec. 70.05\(2\), Wis. Stats.](#)

11. Assessor concerns – while the contracted assessment staff may be performing much of the assessment work, under [sec. 70.05\(2\), Wis. Stats.](#), the assessor is the person with statutory liability for the assessments. As such, the assessor must keep informed of the work performed, procedures used, and whenever possible, be actively involved in the creation of the assessments. This way, when the revaluation is completed, the assessor will have enough confidence in the values to be able to sign the assessment roll in good conscience. If unable to work directly with expert assessment help in performing the revaluation, at a minimum, the assessor should review data collection, land classification, sales analyses, final values, computations, and documentation to understand the methods and decisions behind the assessments. Therefore, if the assessor is elected or under contract from the municipality, the assessor should receive his or her normal remuneration during the revaluation process.

12. Assessor affidavit – nevertheless, a circumstance might occur where the assessor and the expert assessment help will have different opinions regarding methods used in deriving the assessments and the assessments themselves, resulting in the assessor's refusal to sign the assessment roll. Should the assessor fail to sign the Assessor's Affidavit, the defense of the assessments becomes the responsibility of the municipality, as determined by the courts in the case of *Bass v. Fond du Lac County*, 60 Wis. 516 (1884). In this case the court found that absence of the assessor's signature on the assessment roll is evidence of the inequality or injustice of the assessment, and shifts the burden of proving it equitable and just to the municipality. This is a situation that the municipality needs to prevent, and it underscores the need to create a contract that clearly delineates what is expected from all the parties.

13. Trespassing and Revaluation Notice

State law allows entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits. The following are requirements under state law:

- **Purpose** – reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date** – entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- **Duration** – assessor’s visit must not be more than one hour
- **Scope** – assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice** – if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

a. Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. ([sec. 943.15\(1m\)\(f\), Wis. Stats.](#))

If a reasonable written request (see above “Notification Process with Request to View Property Notice” for statutory notice requirements when an assessor requests an interior view of the property) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law ([sec. 70.05\(5\)\(b\), Wis. Stats.](#)), provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor’s authority to enter land, under [sec. 943.13](#) and [sec. 943.15, Wis. Stats.](#) If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide a link to the above noted statutory references, so persons visiting the website can click those links and review the statutes.

b. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. [943.13](#) and [943.15, Wis. Stats.](#)).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

F. Maintaining the annual assessments at or near 100 percent of statutory value

It is possible to maintain property assessments at or near 100 percent of statutory value. In fact, assessments should conform to the valuation standards of [sec. 70.32, Wis. Stats.](#) ([sec. 70.34, Wis. Stats.](#) for personal property), so that the property tax burden will be equitably distributed across property classes and among individual property owners according to the law. By analyzing recent sales and performing statistical studies, the assessor can readily determine whether the assessments represent 100 percent of the statutory value and are equitable among property owners and property types. If assessment inequities exist, it may be necessary for the assessor to review the assessments and make adjustments as needed to maintain equity.

When performing annual assessments based on fair market value, for example, assessments cannot merely be carried over from year to year without regard to market influences. Property values are continually changing, and the values do not change at the same rate for all properties. Without changes in the assessments, inequities will soon develop.

However, assessors must also be mindful of the need for uniformity guaranteed by [Article 8, §1](#) of the Wisconsin Constitution. Therefore great care must be exercised whenever the assessor is planning to adjust the assessments of a group of properties. Properties must be stratified, or broken down, into somewhat homogenous groups. Similar property groups will tend to appreciate or depreciate at roughly the same rate. It is not sufficient for the assessor to merely stratify properties and sales according to their statutory classification and develop one trending factor for the entire class of property. Properties, even properties within the same assessment classification, may vary considerably in quality, style, age, location and amenities, and cannot be expected to change in value at the same rate. The requirement for comparability between sales and the properties to be revalued based upon trending was reaffirmed in the case of the *State of Wisconsin ex rel. Kaskin v. Kenosha County Board of Review*, 91 Wis. 2d 272 (1979).

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> 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> full 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 If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	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 (Ch 7 and 9)	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 Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

VI. Municipal Employee or an Independent Contractor

The differences between the municipal employee and the independent contractor primarily reside in the nature of their business relationship.

A. Municipal employee

1. Compensation by municipality

- State and Federal income taxes are withheld
- Municipality and employee pay FICA tax
- Employee receives a W-2 from the municipality
- Employee may be eligible for unemployment if terminated

2. Costs – the municipality will typically be responsible for expenses and equipment costs

3. Insurance – provided by the municipality to assessment staff

B. Independent contractor

1. Compensation by municipality

- No state, Federal, or FICA taxes paid
- Receives a 1099 from the municipality, unless a corporation
- Not eligible for unemployment

2. Costs

- Should be stated in a detailed contract between municipality and contractor
- Should include responsibility for incidental costs like mileage, materials and equipment, or additional costs such as certified letters and provision of required notices, and may include maximums on such expenses
- May include a penalty provision for late completion of the work

3. Insurance

The Independent contractor/assessor shall be responsible to show proof of necessary insurance coverage by a Certificate of Insurance from an insurer eligible to do business in Wisconsin. Typical coverages protect against claims, demands, actions and causes of action, arising from any act or omission of the assessors, their agents and employees.

Limits of liability typically will not be less than:

Worker's Compensation Statutory

Bodily Injury

- Per person \$ 100,000
- Per occurrence \$ 300,000

Property Damage

- Each occurrence \$ 50,000

Comprehensive Auto Liability Including: Non-Ownership Coverage

- Each person \$ 100,000
- Each occurrence \$ 300,000

Property Damage

- Each occurrence \$ 50,000

VII. Contracts

A. General

Municipalities without an elected assessor or a permanently employed municipal assessment staff need to contract with an independent contractor to perform assessment maintenance, revaluations, or other property assessment services.

Assessment contracts are needed to ensure that there is clear understanding between all parties as to what duties are to be done, compensation, the role of the assessor and the role of the municipality. A clear and concise contract will minimize misunderstanding.

A contract is the writing that sets forth an agreement between two or more parties creating obligations that are enforceable or otherwise recognizable at law. A promise or set of promises by a party to a transaction, enforceable or otherwise recognizable at law; the writing expressing that promise or set of promises. Loosely, an enforceable agreement between two or more parties to do or not to do a thing or a set of things; a compact.

For the parties to come to an agreement, it is necessary that there be a meeting of the parties upon the essential terms and conditions of the subject about which they are agreeing; that is, they must be in accord upon the essential terms and conditions. There must be a demonstrated mutual assent.

The language used and the conduct of the parties must be such as to disclose sufficiently the fact that the parties have met, or have been in accord, on all terms of the agreement, or, in other words, disclose the fact that there has been a mutual assent. One party cannot make an agreement; both parties must, by their words or actions assent to the agreement.

A vague or indefinite agreement is not enforceable as a contract. The subject of the agreement, the object to be accomplished, and the requirements as to performance must be clear.

For a contract to be binding, three things must occur; first, the offer, second, the acceptance, third, the consideration.

1. Offer – usually the form of an agreement is that one party makes an offer and the other party accepts the offer. The person making an offer is called the offeror; the person to whom the offer is made is called the offeree. An offer is a communication by an offeror of what he or she will give or do in return for some act or promise of the offeree. An offer may be addressed to a particular individual or to the public, but must look to the future and be promissory in nature.

A mere expression of intention, opinion or prophecy is not an offer. A communication intended merely as a preliminary negotiation or willingness to negotiate is not an offer.

While no particular form of words or mode of communication is necessary to create an offer, it must reasonably appear that the alleged offeror has agreed to do the thing in question for something in return. An offer must be so definite in its terms, or require such definite terms in acceptance, that the promises and performances to be rendered by each party are reasonably certain.

2. Acceptance – to create a contract, an offer must be accepted by one having the right to accept, while the offer is still open. Acceptance of an offer is an assent by the offeree to its terms without qualification; acceptance may be made by a communication to the offeror, either in writing or orally; acceptance may also be implied from the conduct of the parties.

3. Consideration – is an essential element of a contract; it is necessary to the validity and enforceability of a contract. Consideration is the price bargained and paid for a promise – that is, something intended by the parties to be given in exchange for the promise.

Questions about contract specifications should be directed to your municipal attorney.

B. Contract issues

1. Revaluation

A complete revaluation of all taxable real and personal property within a municipality is periodically necessary

- a. Current assessment may not have been made in substantial compliance with the law
- b. Inequities may exist within classes of property
- c. Inequities may exist between classes of property
- d. Governing body may desire an updating of records to show the physical characteristics of all its taxable real and personal property
- e. Governing body may desire an original inventory of all its taxable property

2. Maintenance

Following a revaluation or a reassessment, it is important that the assessments and the assessment records be properly maintained on an annual basis to reflect current conditions

- a. Analyzing recent sales and performing assessment/sales ratio studies
- b. Annually reviewing assessments and performing sales analyses to determine if specific classes or types of property need to be adjusted to maintain equity in the assessments
- c. Maintaining the property records
- d. Reviewing all building permits, which alert the assessor to changes in property characteristics
- e. Periodically inspecting all properties and updating the property record cards to reflect current conditions including notice requirements to obtain consent to view ([Notification Process with Request to View Property Notice](#))
- f. Completing required reports and attending required meetings

3. Other Services – a municipality can contract with an expert for specific services

- a. Valuation of a specific type of property – mobile homes, for example
- b. Valuation of a specific class of property – commercial
- c. Other property tax services – use-value conversion charge administration

VIII. Assessment Contracts

A. Contract considerations

When detailed market studies and the corresponding updating of assessments are not incorporated into the assessor's work plan, municipal assessments will gradually diverge over time from the market value standards dictated by state law ([sec. 70.32, Wis. Stats.](#)).

B. Cost

Key questions to consider include the cost to the municipality over the long term versus the short term. Would contracting now at lowest possible cost for minimal assessment "maintenance" be a fair trade-off for the probable high cost of a complete revaluation several years down the road? Conversely, would contracting now for a higher level of service, significantly reduce the cost associated with future revaluation and ensure fairness for taxpayers in the interim?

C. Property data – real

Assessments can only be as accurate as the data on which they are based. It is not possible to arrive at equitable assessments using inaccurate and incomplete data. Therefore, maintaining property records is essential to maintaining assessments. Because property characteristics are continually changing, record cards must be updated on an annual basis to account for new construction, remodeling, land splits, and demolitions. If the record cards are not properly maintained, they will no longer aid the assessor in making defensible assessments, and the benefits of the revaluation will soon be lost.

To help maintain property records, the assessor is furnished with data from all real estate transfer returns. Real estate transfer returns are confidential documents. Market data from the transfer returns should be analyzed and posted on the property record cards. The assessor should also be notified of all building permits, which alert the assessor to changes in property characteristics. In addition, it will be necessary for the assessor to periodically inspect all properties and update the property record cards to reflect current conditions including providing notice requirements to obtain consent to view ([Notification Process with Request to View Property Notice](#)).

D. Property data – personal

The assessor must also maintain personal property records for all taxable personal property. Assessors **distribute the** Statement of Personal Property form each December or January to owners of taxable personal property. The completed form is to be returned to the assessor on or before March 1 each year. The assessor analyzes the data on the form and uses it as an aid in arriving at the assessed value. Some property may require an actual on-site inspection by the assessor. The assessor must exercise care so that assessed values of personal property as a class bears the same relation to statutory value as real estate as a class. Decisions regarding the taxability of items of personal property as well as its proper classification as real or personal are among the many tasks associated with personal property assessment and administration.

E. Other requirements

Maintenance also includes the assessor's annual duties in regard to statutory duties such as sending Notices of Changed Assessment, preparation of Municipal Assessment Reports, computer exemption reports and attendance at open book and Board of Review. At Open Book, for example, municipalities are required to provide instructional material that explains the assessment, taxation and appeal processes. If fulfillment of this duty is to fall to the assessor, then clarification may be required in the contract. The need for miscellaneous services, such as those mentioned earlier, must also be considered.

F. Miscellaneous services

- If under mobile home provisions of [sec. 66.0435, Wis. Stats.](#), includes valuation of mobile homes according to that statute
- Includes answering questions from property owners and other interested parties such as real estate appraisers and brokers according to the contract specifications
- Includes providing the county treasurer with decisions of use value assessment conversion charges due for conversion of agricultural land according to [sec. 74.485, Wis. Stats.](#)

The state contract and specifications for a full revaluation as well as a sample contract for a maintenance assessment are located near the end of this booklet. Care must be exercised so that the specified standards are applied and maintained in accordance with state law and accepted appraisal practice. Prior to entering into an agreement, we strongly recommend that your municipal attorney review your contract's language.

G. Finding a new assessor

You may find that an advertisement in the local classifieds does not attract enough potential candidates for the position. Consider advertising with a professional assessor association. The [Wisconsin Association of Assessing Officers](#) and the [International Association of Assessing Officers](#) maintain websites and newsletters where municipalities can advertise for assessment help. The [Wisconsin League of Municipalities](#) and the [Wisconsin Towns Association](#) publish periodicals or maintain web sites that contain advertising directed toward municipal government. Another municipality or the County Real Property Lister may be willing to provide a recommendation. Direct mail can be utilized by obtaining assessor addresses from the [DOR website](#) and others.

H. Certified individual – limited prior experience

An individual who is appropriately certified may occupy the office of assessor. It is important to understand, however, that certification is not a guarantee that assessors are immediately proficient in all aspects of assessment-related work. Certification does ensure – through written examination – that an individual has attained the minimum knowledge and preparation necessary in accordance with Wisconsin law.

DOR recommends that new assessors, who are in the first year of performing assessments, limit themselves to placing new construction on the roll, deleting buildings removed, performing the personal property assessments, and completing the assessment roll and other required reports. Entering new construction on the assessment roll includes collecting data on each building constructed or remodeled since the previous January 1, completing a property record card, and estimating the value of the building using the same methods and procedures used by the previous assessor, if feasible. Adjustments may be required on those properties which the assessor feels are radically out of line; however, it should be recognized that attempts to make extensive changes in one's first year of assessing may not be the most practical policy.

If a new assessor, after evaluating the existing assessment situation in a municipality, feels that there are extensive inequities in the assessments, this fact should be brought to the attention of the local governing body. The Supervisor of Equalization for the district should also be contacted to help determine the best way to remedy the situation. In some cases, a complete revaluation of the municipality may be the only alternative. Chapter 6 of the [WPAM](#) also discusses revaluation and the various alternatives available to a first-time assessor or a municipality considering revaluation.

I. References

DOR limits its responses to factual comments such as verifying that the assessor is certified or whether required reports have been filed on time.

Therefore, you may wish to ask the prospective candidate to provide you a complete list of past clients or to provide references from other municipalities for which the assessor has worked. Then verify the information to your satisfaction.

The prospective assessor can also be asked, for example, to show work samples, to demonstrate the assessment software, to respond to questions relevant to the contract, or to discuss how he or she would handle certain public relation situations.

J. Components for an assessment contract

Contract by a municipality for property assessment work should cover the following types of agreements:

1. The agreement

A contract for municipal assessment services will contain an agreement between the municipality and the individual(s) or firm performing the work (ex: maintenance, revaluation, or other miscellaneous services).

2. Scope of the work or services

The section of the contract entitled "Scope of Work or Services," for example, will contain a detailed description of municipal assessment work to be done by the contracted individual(s) or firm.

3. Standards in the valuation section

A detailed description of performance requirements, including but not limited to:

- Time of contract (commencement and expiration)
- Expected delivery date(s) of completed material
- Scope of services
- Statutory compliance
- Wisconsin Property Assessment Manual compliance
- Uniform Standards of Professional Appraisal Practice compliance
- Electronic assessment data compliance

4. Compensation section

This section of the contract contains a description of how the individual(s) or firm will be compensated for their services. This section should detail if compensation is fixed or variable and what, if any, expenses are paid by the municipality. Consider compensation for costs incurred while providing statutorily required items such as notice – the items that would incur liability to both the municipality and the assessor for noncompliance.

5. General agreements

Provisions typically contained in the general agreements section can include:

- Time frame for proposals
- Performance bond requirements
- Rights reserved by the Municipality

6. Addenda

The Addenda may contain specifications to items identified in the scope of work section. An Addendum example would be the number of hours or days the contracted individual(s) or firm shall hold open book, if not explicitly stated in the scope of work.

IX. Assessment Related

A. Competitive bidding

Assessment services are a service contract and do not fall within the competitive bid requirements of secs. [60.47](#), [61.54](#) and [62.15](#), Wis. Stats. However, we strongly encourage that best practices be followed, as described in this guide. This includes seeking vendors through a Request for Proposal coupled with a strict evaluation process that is weighted on all relevant topics, not solely on lowest price.

B. Compensation

Compensation can be handled by one or a combination of methods:

1. Fixed, including or excluding additional expenses
2. Variable based on hours worked with set minimum and maximum
3. Combination, such as fixed for required services and variable for additional miscellaneous services
4. Compensation may be based upon parcel count, condition of existing records, amount of fieldwork required due to new construction, etc.
5. Compensation should not be based on assessed value, equalized value or any subsequent or previous change in value
6. Compensation of a specified amount may be withheld until contract terms have been satisfactorily complied with

C. Municipality's legal counsel

The municipal attorney provides advice on legal questions affecting the municipality, when requested. Prior to entering into any contract, municipal officials should request that the municipal attorney review the contract.

D. Term of an assessment contract

As a service contract, state statutes regarding maximum length of contract do not apply to property assessment. Caution must be exercised, however, so that the municipality complies with the law, and is protected in the event termination is desired. Conversely, the assessment company will want to protect itself should conditions (ex: law changes, new construction) change substantially over the contract term.

E. Term of office

Contract language regarding renewal of some agreements should be harmonious with your assessor's statutory term of office. Following are laws regarding the assessor's term:

Towns – [sec. 60.307, Wis. Stats.](#), provides that if authorized by the Town meeting, the Town may select assessors by appointment. If the Town has a civil service system, the assessor and any assistants may be appointed under that method. If the town does not have or adopt a civil service system, the town board appoints assessors on the basis of merit, experience and general qualifications for a term not to exceed three years.

Villages – [sec. 61.19, Wis. Stats.](#), provides for the appointment and election of Village assessors. If election of the assessor is not provided for, then the assessor is appointed annually by the Village Board at their first meeting after the first Tuesday in April unless the board otherwise provides.

Cities – [sec. 62.09 \(1\)\(c\), Wis. Stats.](#), allows for the appointment of a corporation or independent contractor as city assessor. Since the term of office for city assessors is not specified in state law, it is necessary to consult the city's ordinances.

F. Oath of office

The oath of office is required as a condition of contract and performed in a manner consistent with state laws. The oath must conform to [sec. 19.01, Wis. Stats.](#), and be filed with the municipal clerk prior to undertaking the duties associated with the office.

The oath must be taken within five days after appointment within towns and villages or within 10 days of appointment within cities. Elected assessors in towns, villages and cities must take and file the oath within five days of June 1. The clerk of the taxation district is empowered to administer the oath.

G. Work performance compliant with the law

The municipality needs to protect the public interest. Therefore, performance bonds, non-performance penalties and procedures and specifications for terminating the contract must be clearly spelled out in the contract.

H. Reporting progress

As with any contract, there should be provisions for monitoring the progress of the work. Periodic communications with or status reports received from the vendor, as well as routine inspection of the work product by a qualified individual will be necessary to ensure compliance.

X. Selecting a Vendor

A. Best practices for selecting a vendor

1. Develop service specifications

Develop detailed written descriptions of:

- Service tasks to be performed and the tangible products to be delivered
- Responsibility for maintaining equipment or facilities
- Standards by which performance will be measured

2. Recruit vendors

Design a request for proposals or bid request that provides potential vendors the information necessary to develop realistic proposals and identifies the information vendors must provide, such as:

- Description of how the vendor intends to perform the required services as specified
- Estimate of the cost of providing the required services in the format requested
- Inventory of equipment that will be used to provide the service, if applicable
- Evidence of financial viability
- Evidence of professional qualifications and experience – including references from entities for which the vendor has supplied similar services

3. Evaluate potential vendors

Objectively evaluate vendor proposals based on established criteria, ensuring that:

- Persons charged with evaluating proposals have a clear understanding of service needs and policy objective
- Cost objectives are balanced with the need to meet minimum levels of service and quality
- Final approval from elected officials or a designated government manager is required

B. Best practices for developing a contract

1. Describe service expectations

Include detailed descriptions of the service a vendor is expected to provide, as well as the standards against which quality will be measured.

2. Describe administrative requirements

Include a detailed description of administrative expectations and responsibilities, such as:

- Contract period and the conditions under which the contract may be extended
- Procedures for calculating and making compensation, including limits on total compensation and the services to be delivered before compensation is received
- Insurance requirements
- Requirements for collecting and reporting information on service quality, as well as provisions specifying access to service-related records and service sites
- Procedures for the resumption of government-delivered services or the delivery of service by another provider

3. Enforcement provisions

Develop provisions that will protect the public interest if services do not meet expectations or if disputes arise between the vendor and public officials, such as:

- Requirements for performance bonds
- Penalties for non-performance – including a description of the conditions under which penalties will be enforced and how penalties will be applied
- Procedures authorizing contract termination and specifying the conditions under which a contract may be terminated

C. Best practices for monitoring service delivery

1. Methods for monitoring

Establish a system for monitoring contract activities and performance on an ongoing basis, including identifying the tools that will be used to measure and assess contract compliance and the process for collecting information, such as routine communication with the vendor and constituents.

2. Responsibility for oversight

Assign responsibility for oversight to a specific individual or entity and ensure that those charged with contract oversight have the necessary expertise and authority to assess service quality and enforce contract provisions.

XI. Standard Specifications and Contract

The following specifications and contract examples are a guide for municipalities.

In situations where use of the following specifications or contract language is not statutorily mandated, the municipality may choose to adjust contract terms to conform to local conditions and technology. The municipal attorney should always be consulted when contracting for services.

A. Standard specifications for a state mandated revaluation/resolution

These standard specifications must be used for assessment work performed under state law (secs. [70.055](#), [70.75\(1\)](#) and [70.75\(3\)](#), Wis. Stats.).

1. Glossary

Appraiser – shall mean either an individual, a partnership or a corporate firm responsible for the overall reappraisal function

Assessment Board – shall refer to the appointed expert help and the local assessor, acting together in exercising the powers and duties of the assessor, and shall be composed as set forth in [sec. 70.055\(4\), Wis. Stats.](#) When the Department is supervising the Assessment, the Department shall name an employee to serve on the Board.

Computer-assisted – using a computer program or programs to analyze, calculate and display data used in the development of the assessments

Department – shall mean Wisconsin Department of Revenue, Division of State and Local Finance, 2135 Rimrock Rd., PO Box 8971, Madison, Wisconsin 53708-8971

Local modifier – shall mean that mathematical factor necessary to convert the basic cost estimate derived from the Wisconsin Property Assessment Manual or other cost manual to current cost in the municipality

Major building – shall mean any and all houses on residential parcels, the buildings representing the major use of commercial parcels, and any and all houses on agricultural land

Manual – shall mean the Wisconsin Property Assessment Manual, Volumes I and II, prepared and issued by the Wisconsin Department of Revenue for the State of Wisconsin together with all material designated by the Department as being part of or supplemental to the Property Assessment Manual

Municipality – shall mean a taxation district, either the town, village or city, in which general property taxes are levied and collected

Parcel – means an individual legal description for a tract of land and shall include not only the land itself but all buildings and improvements thereon

Personal property count – shall mean the total number of completed personal property lines or accounts listed in the municipality's personal property assessment roll for the assessment year specified in Article II, Section I of the contract

Property record cards – shall mean the current versions of the residential, agricultural and other, and commercial property record cards or equivalents, approved by the Department of Revenue and used for the purpose of making a record to support and substantiate the value conclusion for each parcel. A state-approved property record card should be maintained on every parcel of property in the district.

Real estate parcel count – shall mean the total number of individual real estate descriptions assessed locally on the municipality's real estate assessment roll for the assessment year specified in Article II, Section I of the contract

2. Agreement – Appraiser

Scope of service appraiser to provide:

- a. Conformance to statutes** – all work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue
- b. Oath of office** – the appraiser shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and of the State of Wisconsin and to faithfully perform the duties of assessor. If the appraiser is a corporation or partnership, the person(s) designated as responsible for the assessment shall comply with the above. The oath shall conform to [sec. 19.01, Wis. Stats.](#) and be filed with the municipal clerk prior to undertaking any of said duties.
- c. Personnel**
 - 1) All personnel providing services shall be currently certified in compliance with secs. [70.055](#) and [73.09](#), Wis. Stats. and the administrative rules prescribed by the Department
 - 2) The appraiser shall review any complaint relative to the conduct of his employee(s). If the municipality deems the performance of any of the appraiser's employees to be unsatisfactory, the appraiser shall, for good cause, remove such employee(s) from work upon written request from the municipality, such request stating reasons for removal.
 - 3) Prior to commencing the revaluation, the appraiser shall file with the municipal clerk names of all employees to be performing work and the type of work to be performed by each, excepting non-appraisal office clerical help. A corporation or partnership shall indicate the person(s) designated as responsible for the assessment. All persons on file are to carry an up-to-date identification card and a letter of introduction from the municipality or the Department when the Department is supervising the assessment.
- d. Assessment manual** – the appraiser shall make all assessments in accordance with the property assessment manual as specified in secs. [70.32](#) and [70.34](#), Wis. Stats.
- e. Accurate parcel identification** – the appraiser shall review all legal descriptions as listed in the assessment roll for imperfections to include, but not restricted to errors, incorrect acreages, omissions, overlap, or failure to close. In the event that such discrepancies exist, the appraiser shall correct or cause the same to be corrected. Additional compensation, if any, shall be as specified in Article II, Section III of the standard contract.
- f. Preparation of record cards**
 - 1) The appraiser shall prepare individual record cards or computer-generated data sheets for each parcel to be revalued on forms currently approved by the Department. If the appraiser and/or municipality shall have reason to use forms not currently approved, such use shall be contingent upon Department approval.
 - 2) Record cards shall be completed for each parcel, labels with the property owners name and address as provided in [sec. 70.17, Wis. Stats.](#), and the following information as listed in the assessment roll: legal description of the property, parcel number and size of land parcel when available.
 - 3) Appropriate record cards shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and other improvements. All information relating to improvements shall be obtained and shown as provided on the respective forms.
- g. Approaches to value**
 - 1) The appraiser shall consider the cost, market, and income approaches in the valuation of all vacant and improved parcels of property by computer-assisted means
 - 2) The appraiser shall collect and analyze all available sales data for the municipality in order to become familiar with prevailing market conditions, market activity, and specific transactions which may be utilized in determining the market value of properties throughout the municipality. Data gathered shall either be

noted on the property record cards, or contained within supplements to the records (e.g., copies of real estate transfer returns, leases, computer-generated data sheets). All data so gathered shall become and remain the property of the municipality.

- 3) Sales analysis shall include sales identified on an appropriate map (e.g., section, subdivision), analysis and verification for time adjustments, neighborhood boundaries and descriptions and other (agricultural) improvements. It may be necessary, as part of the analysis, to field a sale and measure and list the improvements of the properties that have sold using computer-assisted means.
- 4) In valuing income producing properties, where appropriate, the appraiser shall collect information from owners, tenants, realtors, financial institutions, and any other necessary sources, for use in the valuation process. Data to be analyzed shall include economic rents for each type of property, typical vacancy rates, and typical operation expense ratios. All data shall be properly documented and adequate records shall be prepared for each parcel showing the determination of value by the income approach. For improved parcels this shall include a reconstruction of income and expenses, an estimate of remaining economic life, and the capitalization rate applied. Capitalization rates shall be accurately documented by information obtained from the market.

h. Improvements – data collection

- 1) The appraiser shall accurately measure to the nearest foot all improvements and prepare a complete outline sketch to scale (top view) of the major buildings showing all additions, porches, and appendages with dimensions and necessary identifications on the property record cards.
- 2) The appraiser shall photograph all residences, and all major commercial improvements and all major buildings on agricultural land classified as other.
- 3) The appraiser shall attempt to inspect the interior of a minimum of 90 percent of the major buildings of each class of improvements, noting both the interior and exterior features on the proper record card to provide an accurate and complete listing for each improvement. The actual number of improvements to be inspected for each class shall be determined by applying the above percentage to the final improvement count for each respective class.
- 4) In those instances where a minimum inspection of 90 percent is unattainable due to the nature of the properties to be valued and the time of the year, an alternate minimum shall be so specified in the addenda of the standard contract, such minimum to be established by the municipality/Department.
- 5) In those instances where a minimum inspection of 90 percent of the major buildings of each class of improvements is not considered adequate, an alternate minimum shall be specified in the addenda of the standard contract.
- 6) The date of inspection, attempted inspection with denial of entry, execution of special inspection warrant, or listing of all major buildings shall be indicated on the record cards
- 7) Notification Process with Request to View Property Notice – [sec. 70.05\(4m\) and \(4n\), Wis. Stats.](#), requires that assessors provide written notice to property owners when requesting an interior view of the residence. DOR recommends that a letter be sent allowing fourteen calendar days for a response. If no response is received, in-person contact may be attempted to obtain consent. If that step is unsuccessful, a certified letter including the notice may be sent. If these circumstances make an interior view necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.
- 8) If the appraiser's request to list a major building is refused by the owner or occupant, the appraiser shall list and value the improvements according to the best information practicably obtainable. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law ([sec. 66.0119, Wis. Stats.](#)), to view the interior of the home.

i. Improvement valuation – cost approach

- 1) Appraiser shall value improvements in accordance with Wisconsin Property Assessment Manual, using generally acceptable appraisal practices and cost manuals and computer-generated costs
- 2) In using the cost approach for residential improvements, the prescribed form or computer generated data sheet, or its equivalent as approved by the Department, shall be used in determining replacement costs. The property record card shall be completed as recommended for use with Volume 2 or other cost manual, with proper base costs selected as appropriate for each improvement and adjusted base building costs.
- 3) In using the cost approach for other (agricultural) outbuildings, the current replacement costs should be determined for all buildings. Buildings in poor condition having little or no value shall be physically described and listed as having "no value" or given an appropriate sound physical value.
- 4) In using the cost approach for commercial improvements, or a computer-generated calculator, proper base costs shall be selected as appropriate and adjusted to adequately reflect variations from base building costs
- 5) Current local modifiers and costs appearing in the approved cost calculator shall be adjusted where necessary and documented by an analysis of local construction costs and market sales data
- 6) All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs
- 7) All improvements shall be valued at market value as of January 1
- 8) The statutory assessor shall be responsible for collecting all other required information in regard to personal property, determining values on assessable personal property not used for production of income, and completing all necessary forms in relation thereto. In the case where the assessor fails to perform, the appraiser shall collect all the required information.

j. Data collection – land

- 1) The appraiser shall gather and note on the property record card or computer-generated data sheet for each parcel information including, but not limited to size, area, frontage, width, depth, shape, topography, productivity, site improvements, utilities, access, zoning and location. This information shall include a land sketch.
- 2) The appraiser shall collect data concerning sales of land and sales of improved parcels which may indicate the residual value of land. From these and other sources the appraiser shall become familiar with land values throughout the municipality.

k. Valuation – land

- 1) Unit value ranges per acre for each grade of fallow agricultural land, agricultural forest land, undeveloped and productive forest land shall be determined from an analysis of sales and other available market data. Agricultural forest land and undeveloped land values shall be adjusted to 50 percent of full market value, per [sec. 70.32\(4\), Wis. Stats.](#) Soil surveys, where available, shall be used in the classification of land. Agricultural land shall be valued according to use, per [sec. 70.32, Wis. Stats.](#) In the analysis of sales, work forms shall be prepared for recording data on each sale analyzed and for correlating price data from the sales for the various classes of land and noting if land qualifies for use value or is fallow. Such forms shall be left with the municipality.
- 2) Aerial photographs shall also be used in the evaluation and classification of agricultural, swamp and forest lands. GIS layers, where available, should be provided, showing ownership lines and acreage. The minimum acceptable product under this specification shall be the most recent aerial photographs available from the county, along with soil classification and grading lists and a listing of the unit values used (use-value units for class 4 lands, market value units for fallow tillable and idle pasture, class 5, class 6 and class 7 lands). Aerial photographs shall be supplied, where necessary, by the appraiser and shall be left with the municipality, along with classification and unit values documentation.
- 3) Basic unit values shall be determined for residential and commercial lands from an analysis of sales, rents, leases, and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the municipality.

- 4) Having determined basic unit values the appraiser shall apply such to each parcel, making adjustments to account for the particular characteristics of the parcel. Land computations shall be properly shown for each parcel on the property record cards, or computer-generated data sheets.
- 5) For residential and commercial lands, maps and schedules shall be prepared indicating unit values used: e.g., by neighborhoods, and locations thereof to be left with the municipality
- 6) A copy of all charts, schedules and tables, not previously referred to, including depth factor tables used in the valuation of land shall be left with the municipality
- 7) Beginning with assessments as of January 1, 2017, the 2017 Wisconsin Act 115 created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#).

I. Valuation, assessment of taxable personal property

- 1) Taxable personal property shall be valued and assessed by the statutory assessor in compliance with [Chapter 70](#), Wisconsin Statutes and with recommended procedures in Volume 1 of the [Wisconsin Property Assessment Manual](#)
- 2) The assessor shall compile an updated list of all personal property accounts in the municipality. Such list shall be reviewed by the assessment board to ensure that all accounts have been discovered.
- 3) To aid in determining the amount and value of personal property used in the production of income, **state law allows** the assessor **to** require **certain** property owners to **file** personal property forms as to the value of personal property owned by them or in their possession as provided in [sec. 70.35\(1\), Wis. Stats.](#) **The electronic personal property form is available on DOR's website. Paper copies can be obtained from the county designee. Assessors distribute the form to property owners before January 1 and may use regular mail to provide the paper form or provide information on completion of the electronic version, or use email for distribution.** Completed forms received by the assessor shall be verified for accuracy in content and checked for arithmetic and procedural errors. In the absence of a completed form, the assessor shall field check the account, along with any other questionable accounts.
- 4) The assessor shall be responsible for collecting all other required information **regarding** personal property, determining values on assessable personal property not used for production of income. In the case where the assessor fails to perform, the appraiser shall collect the required information.
- 5) All forms used in the valuation of personal property shall be approved by the Department and shall be left with the municipality

m. Final field review – prior to the open book conference, the appraiser shall make a final field review. Each parcel shall be reviewed at the property location. In the final review process, the indicated value of the structure and the indicated value of the land shall be compared against sales information concerning the same parcel or comparable parcels. For income producing properties where a determination of value has been made via the income approach, this value shall also be reviewed to make the proper correlation of values between the cost, market and income approaches. The review shall cover each parcel so as to eliminate errors in computations that may have occurred, to insure uniformity in record card and form completion by various personnel, to verify building classification and depreciation estimates regarding physical, functional and economic obsolescence, and to be sure that all lands and improvements are properly accounted for.

- n. Assessment Board to review assessments** – at least two weeks prior to sending notices of the assessments and the open book conferences, the assessment board shall review all assessed values on real estate and personal property; such review will include property record cards, personal property forms and all other material prepared for the revaluation
- o. Open Book conference**
- 1) Upon completion of the assessment board’s review of assessments and prior to the completion of the assessment rolls, the appraiser shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values.
 - 2) The municipality shall designate the place for open book conferences with both the municipality and appraiser mutually agreeing upon the date(s) and hours. Hearing time shall include a Saturday and evening hours.
 - 3) According to state law ([sec. 70.365, Wis. Stats.](#)), when an assessor changes the total assessment of any real property (or any improvements on Managed Forest Land taxed as personal property under [sec. 77.84\(1\), Wis. Stats.](#) by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in [sec. 70.32\(2\)\(c\)1g., Wis. Stats.](#), for the current year and previous year and the difference between the assessments is \$500 or less. However, failure to receive a notice does not affect the validity of the changed assessment. The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the Board of Review (BOR) meeting (or meeting of the Board of Assessors (BOA) if one exists). The notice requirement does not apply to personal property assessed under Chapter 70. Expenses related to the notices, excluding form supply, but including preparation of the forms and postage, shall be paid by the appraiser.
 - 4) The minimum number of days for open book conferences shall be set by the municipality, the number of days being specified in the addenda
 - 5) Open Book conferences shall be held within the completion date specified in the contract. In the event the municipality requests that the open book conferences be held at a date beyond the contracted completion date, and provided the appraiser agrees to such, the contract shall be extended commensurate with the lapse of days between the originally contracted completion date, and the revised date for open book conferences. Such extension shall be in writing and signed by both the municipality and the appraiser.
- p. Completion of assessment roll** – the Assessment Board shall be responsible for the proper completion of assessment rolls according to current statutes. The appraiser shall where necessary enter into said rolls all newly established assessments, both real and personal, and the names of those to whom personal property is assessable; each roll shall also be totaled to exact balance by the appraiser. For computer prepared assessment rolls, it shall be sufficient for the appraiser to provide a list of all assessments at market value in the format required for data entry.
- q. Board of Review: subsequent appearances**
- 1) The appraiser and/or responsible member(s) of the appraiser’s staff shall attend all meetings of the Board of Review, to be held no sooner than seven days after Open Book, to explain and defend the assessed values and be prepared to testify under oath in regard to such values. Compensation shall be as specified in the contract.
 - 2) In the event of appeal to the Department or to the courts, it is agreed that the appraiser and/or qualified representative(s) shall be available upon written request from the municipality to furnish testimony in defense of the values established by the revaluation in all cases which might arise within one (1) year of the completion date specified for the revaluation. Compensation shall be as specified in the contract.
 - 3) No appeal may be made to the Department under [sec. 70.85, Wis. Stats.](#) when the Department is supervising the assessment, or reassessment

B. General agreements

1. Insurance – liability, worker’s compensation. The appraiser shall maintain insurance coverage to protect against claims, demands, actions and causes of action, arising from any act or omission of the appraiser, his agents and employees in the execution of work. Certificates of insurance by a company authorized to transact business in the State of Wisconsin shall be supplied to the municipality. Limits of liability shall not be less than:

Worker’s Compensation Statutory

Bodily Injury

- Per Person \$ 100,000
- Per Occurrence \$ 300,000

Comprehensive Auto Liability Including: Non-Ownership Coverage

- Each Person \$ 100,000
- Each Occurrence \$ 300,000

Property Damage

- Each Occurrence \$ 50,000

Other Types of Insurance may include:

- Public Official - Errors and Omissions
- Valuable Paper – Records

2. Insurance – valuable paper

- Appraiser agrees to carry proper and sufficient insurance to cover loss of municipality’s records withdrawn from municipality for appraiser’s use as well as appraiser’s records in process under this agreement which are in possession of the appraiser
- Appraiser shall not be responsible for loss of records destroyed by fire, theft, or Act of God while kept in office space supplied by municipality

3. Public relations

- During the course of the revaluation the appraiser shall carry on a suitable program of public information in a manner dictated by experience to be the most effective and productive and of such a nature in which to allow the municipality to actively participate
- The appraiser agrees to meet monthly or upon request, with the governing body of the municipality to discuss areas of work such as, but not limited to progress, procedures, valuations, and problems
- If a DOR-ordered assessment or reassessment, the appraiser agrees to meet with the Department upon request

4. Assessor to be informed – appraiser shall make a reasonable explanation to the assessor throughout the revaluation in the use of procedures, standards, and records used for making property appraisals.

5. Information to DOR

Appraiser shall complete and submit to DOR

- Municipal Assessment Report (MAR) when the revaluation is completed or upon completion of the assessment roll(s). The report shall provide the following information relating to real estate: increases in valuation due to annexations, new construction, property formerly exempt and now assessed, losses in value due to annexation, demolitions, and property becoming exempt and shifts in class. For personal property the report shall provide information on estimated values of all personal property by class. **The completed MAR shall be filed within 10 days of the completion of the BOR, no later than the second Monday in June. If the BOR is not complete on the second Monday in June, an estimated MAR must be filed, and a final MAR must be filed within 10 days of the BOR completion.**
- List showing the value of any buildings on leased land and whether they are assessed as real estate or personal property, as well as the use and occupancy of each. Such list shall be submitted upon completion of the assessment roll(s).

6. Miscellaneous general agreements

- Appraiser shall ensure employees maintain strict confidence regarding all privileged information received by reason of this agreement.
- **Assessors and municipal officials must discuss annual assessment requirements and determine whether an Annual Assessment Report (AAR), or similar document, will assist with completion and communication of these items**
- Appraiser shall supply all necessary **computer and related electronic equipment**

C. Obligations of municipality

- 1. Office space** – municipality shall furnish adequate office space at no cost to appraiser in or near the municipal hall. Office space shall include desks, tables, chairs, file cabinets, heating, lighting, and janitorial services but shall not include office machinery and equipment.
- 2. Access to records** – municipality shall allow access and make available to the appraiser municipal records such as, but not limited to, previous assessment rolls and records, sewer and water layouts, building permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the municipality, at no cost
- 3. Property identifications** – to furnish the name and address of the owner and the block and lot number, size or other identifying description of each parcel to be appraised; such information to be placed on property record cards or on adhesive backed labels by the municipality
- 4. Provision of forms** – municipality shall provide approved forms, binders, record cards, adhesive backed labels, assessment notice forms prescribed by the Department as required under [sec. 70.365, Wis. Stats.](#), and other materials as necessary for the completion of the revaluation
- 5. Maps** – the municipality shall furnish two (2) sets of all plat maps, section maps, and any other maps currently in the possession of the municipality, to the appraiser, at no cost
- 6. Notices for new assessments** – to furnish the name and correct address if known, to the appraiser for notices to be sent on the assessed values
- 7. Assessor's duties – the municipal assessor shall**
 - Value mobile homes subject to the monthly mobile home parking permit fee and other duties specified in [sec. 66.0435, Wis. Stats.](#) where necessary
 - Collect all other required information in regard to personal property, determining values on assessable personal property not used for the production of income and providing personal property totals by class to the appraiser for inclusion in the Municipal Assessment Report.
- 8. Miscellaneous general agreements**
 - That the necessary funds are available and will be provided by the municipality as agreed herein and in the standard contract
 - Municipal governing body shall refrain from interfering with, or influencing any value estimate by the assessment board
 - Municipality shall aid the appraiser in a reasonable promotion of public information concerning the work under this agreement

D. General terms

1. Completion of work

- Appraiser shall have completed all work under this agreement, except for appearing at the Board of Review and any necessary subsequent appearances as per this agreement, on or before the completion date referred to in the contract. This date of completion may be extended, if necessary, and by mutual consent.
- That in the event the revaluation cannot for any reason be completed within the time originally specified, the appraiser shall provide written notification to the municipality, stating the reasons for not completing the revaluation by the contracted completion date, so that the situation may be timely remedied and the revaluation completed in substantial compliance with law.

2. Assignment of contract – appraiser is not permitted to assign, subcontract or transfer this agreement or any part of this agreement without written approval from the municipality

3. Compensation upon effort – compensation is based upon effort required to complete the work under this agreement in an acceptable manner, and not upon the whole value or any part of the value of the municipality

4. Familiarization with local conditions – appraiser is generally familiar with access throughout the municipality, maps and other pertinent records available and the degree of difficulty of the work under this agreement within the municipality

5. Award of contract

- Awarding of this agreement is contingent upon the proper filing of a 100 percent performance bond by the appraiser. Such bond shall be filed with the municipal clerk within thirty (30) days after the award of the contract and no work shall be performed under this agreement prior to the filing of said bond. In lieu of a performance bond, a bank letter of credit is acceptable.
- That if for any reason the appraiser named herein is unable or unwilling to file a 100 percent performance bond or bank letter of credit as provided in paragraph (a) above, this contract is to be held by both parties as null and void and without any legal or moral obligations required of either party with respect to the other party.

6. Method and terms of payment

- Payment for services rendered under Article II, Sections I and II of the Contract shall be on a monthly basis. The monthly statements shall reflect the percentage of work completed less ten percent (10 percent) retainage by the municipality/Department. Said retainage and additional compensation provided under Section III (except item No. 2) shall be paid upon final adjournment of the Board of Review on detailed statements. Item No. 2 shall be payable by statement and in full upon completion of services.
- All statements shall be submitted to the municipal clerk/Department on the first day of each month for services performed the preceding month. After review and procuring any needed corrections therein, the municipality/Department shall endorse their approval and promptly pay such statements.
- All compensation paid to the appraiser shall be by check mailed to the address indicated in the Contract

7. Turnover of records

Within 14 days of the final adjournment of the board of review, the appraiser shall turn over to the municipality

- All records prepared for the revaluation including, but not limited to property record cards, personal property forms, maps and any other schedules or forms
- All records and materials obtained from the municipality and not previously returned to include maps and assessor's records
- Materials specifically obtained and/or used for the performance of assessment work for the municipality under contract to include aerial photos, maps, depth factor tables, and copies of leases

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- If the assessor used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:
 - 1) Format native to the customized or uncommon software
 - 2) Format such as comma delimited text formats, commonly available database formats (ex: Microsoft Access, DB2, SQL). Definitions for all fields must be provided.
- Assessor is responsible for all costs associated with the transfer of the electronically-stored data to the municipality
- At a minimum, provide that the software be able to create an exportable text file of the data. This text file shall then be left with the municipality, along with a field definition file to describe the various data fields in the text file.



E. Revaluation contract

Revaluation Contract

For assessment work performed under secs. 70.055, 70.75(1) and 70.75(3), Wis. Stats.

THIS AGREEMENT by and between
hereinafter called the “Appraiser,” and the _____ of _____,
County, Wisconsin, hereinafter called the “Municipality.”

WITNESSETH: The Appraiser and Municipality for the consideration stated herein agree as follows:

Article I

Section I

SCOPE OF WORK: The appraiser, having become familiar with the local conditions affecting the cost of the work, and the Standard Specifications and Addenda for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner all of the work required to revalue the real and personal property of the Municipality as of January 1, 20____ in accordance with applicable Wisconsin Statutes and this contract, and other documents constituting a part hereof.

Section II

VALUATION: For the valuation of residential and agricultural properties, the appraiser shall use a Computer Assisted Appraisal System (NAME).

For the valuation of commercial properties, the appraiser shall use a Computer Assisted Appraisal System (NAME).

For the valuation of personal property, the appraiser shall follow procedures outlined in Volume 1 of the *Wisconsin Property Assessment Manual*.

Article II

COMPENSATION: The Municipality shall pay to the Appraiser for the performance of this contract the following compensation:

Section I

For the revaluation of real estate and personal property as per Standard Specifications the base compensation of _____ Dollars (\$ _____), such amount based on the following counts obtained from the last Assessment Roll(s).

2020 Property Assessment Process Guide for Municipal Officials

**Totals From
Assessment Roll(s)**

Residential Improvements

Commercial Improvements

Other Improvements

Total Improvements

REAL ESTATE PARCEL COUNT (includes Private Forest Crop and
Managed Forest Land Parcels)

Personal Property Count.....

Section II

For the providing of additional services required by the Supplemental Specifications described in the Addenda, total compensation shall be _____ Dollars (\$ _____), such amount based on the following breakdown:

ADDENDA NO.	SUPPLEMENTAL SPECIFICATIONS (Brief Description)	COMPENSATION \$
-------------	--	--------------------

Total Base Compensation summarized as follows:

Article II, Section I	\$
Article II, Section II	\$ _____
Total	\$

Section III

For the providing of services described below the following compensation:

1. For furnishing testimony in defense of the value established by the revaluation on appeals to the Department of Revenue or the courts as required in the Standard Specifications. (The Appraiser shall be paid a four-hour minimum per day.)

\$ _____ Per hour

2. For the correction of legal descriptions as provided in the Standard Specifications.

\$ _____ Per parcel



3. For additional real estate parcels in excess of those stated in Article II, Section I of the Contract, due to annexations, omitted property, new plats, and land splits and for additional improvements due to annexations, omitted property, and new construction.

Compensation shall be \$ _____ per additional parcel plus the following for additional improvements.

Residential	\$ _____	Per Improvement
Commercial	\$ _____	Per Improvement
Other	\$ _____	Per Improvement

Improvement shall mean for annexation and omitted property:

- a. Residential – any and all houses classified residential on a parcel.
- b. Commercial – any and all major buildings classified commercial on a parcel.
- c. Other – any and all buildings including farmhouses classified Other on a parcel of agricultural land.

Improvement shall mean for new construction:

For each of the aforementioned classes any and all buildings constructed between January 1, 20____ and January 1, 20____, first valued by the revaluation, and being the only building(s) on a parcel.

4. For additional personal property accounts in excess of those stated in Section 1.
\$ _____ Per Personal Property Account.

Article III

GENERAL AGREEMENTS:

1. The proposal may not be withdrawn for a period of thirty (30) days after _____, 20____, the date and time set for opening of proposals. Any appraiser may withdraw a proposal at any time prior to the date and time set for the opening thereof.
2. If appraiser's contract is accepted, a 100% performance bond must be furnished in an amount equal to the sum of Section I and II, Article II of the contract from a Surety licensed to do business in the State of Wisconsin. Such bond shall be filed within thirty (30) days after the award of the contract and no work shall be performed prior to the filing of said bond. In lieu of a performance bond, a bank letter of credit is acceptable. Such performance bond or letter of credit must cover the entire length of the contract, including any approved extensions.
3. Work will start within _____ calendar days after the performance bond has been filed with the municipality and shall be completed on or before _____, 20____.
4. The municipality reserves the right to reject any or all proposals.

Article IV

COMPONENT PARTS OF THIS CONTRACT:

This contract consists of the following component parts, all of which are as fully a part of this contract as if herein set out verbatim, or if not attached as if hereto attached:

1. Contract Form
2. Addenda
3. Standard Specifications for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes.

SUBMITTED this day of , 20 .

Firm Name:
By:
Title:

Mailing Address

Acceptance

The above agreement and terms are hereby accepted this day of ,20

By:

Attest:

Contract Addenda

ADDENDA to the Standard Specifications for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes.

ADDENDA NO.

SUPPLEMENTAL SPECIFICATIONS

1. The minimum number of days for open book conferences referred to in the Standard Specifications, shall be days, and shall include a Saturday and evening hours, considered as the standard specification for which the appraiser shall receive no additional compensation.

In the event any of the provisions of this Addenda conflict with any of the provisions of the Standard Specifications, the provisions of this Addenda shall govern or control.

F. Maintenance assessment contract

Maintenance Assessment Contract

FOR ASSESSMENT SERVICES BETWEEN

_____ and _____

IT IS AGREED BY AND BETWEEN _____, a municipal corporation

(hereafter "Municipality") and _____ (hereafter "Assessor") as

follows:

1. SCOPE OF SERVICES

A. Inspections. The following inspection cycle shall be completed by Assessor or Assessor's authorized representative annually, namely:

1. Annexed properties, parcels with new construction, and exempt status changes shall be physically inspected, and the electronic property record prepared or updated accordingly.
2. Properties affected by building removal, fire, significant remodeling, or demolition (those requiring a building permit), or other major condition changes that typically trigger a change in the assessed value shall be physically inspected.
3. Improved properties under construction over the term of the contract years shall be re-inspected.
4. All properties with legal description changes and zoning changes shall be reviewed and inspected, if the Municipality or assessor deem necessary, to ensure an accurate and fair assessment.
5. Requests for review by property owners, made after the close of the municipal Board of Review, and prior to signing the affidavit for the next assessment roll within the term of the contract, shall be physically inspected during the current assessment cycle.
6. Mobile home statement of monthly parking fee calculations shall be completed, if the Municipality has an ordinance. Assessor or Assessor's authorized representative shall maintain an electronic copy of the mobile home data for each

account on the Manufactured & Mobile Home Valuation Worksheet as prescribed in Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year.

7. A classification review shall be conducted annually to determine eligibility for agricultural use value assessment and the assessment of agricultural forest land, drainage districts, and undeveloped land.
 8. Assessor or Assessor's authorized representative shall physically inspect at least _____% of the improved properties annually to maintain the accuracy of the assessment records. Assessor shall maintain the inspection results in an electronic format as provided in Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year. (*Parties to complete the percentage to be inspected or strike entire option upon mutual agreement.*)
- B. Parcel Identification. An accurate, full legal description, a copy of or a link to the County or Municipal digital parcel maps with measurements of each land parcel and a digital sketch of all building improvements shall be contained in the existing property records. Digital parcel maps shall be made for all new records. In the event of a discrepancy, Assessor or Assessor's authorized representative shall investigate and correct the record. Assessor or Assessor's authorized representative shall have access to a computer system that allows for sortability by parcel number and personal property account and complies with Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year.
- C. Record. Assessor or Assessor's authorized representative shall use the appropriate record in the evaluation and collection of data for residential improvements, commercial improvements, and agricultural improvements. If the Municipality uses a computer valuation system, Assessor or Assessor's authorized representative shall provide to the Municipality, a complete set of electronic property records in a computer readable format compatible with the Municipality's computer system. Assessor or Assessor's authorized representative shall update the records within fourteen (14) days of final adjournment of the Municipal Board of Review. Assessor or Assessor's authorized representative shall update the records prior to the open book period and again to reflect any changes made at the Municipal Board of Review. Assessor or Assessor's authorized representative shall maintain and provide the personal property and real estate property records in the format prescribed in Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.
- D. Open Book Conference. Upon completion of Assessor's review of assessments and prior to completion of the assessment rolls, Assessor or Assessor's authorized representative shall hold open book conferences for the purpose of enabling property

owners or their agents to review and compare the assessed values. Assessor or Assessor's authorized representative shall send notice to each property owner of any change in assessment. The notice form used shall be that prescribed by the Wisconsin Department of Revenue, and include the time and place the open book conference(s) will be held. Mailing shall not be less than fifteen (15) days prior to the first day of the conferences. Assessor or Assessor's authorized representative shall be present at the open book conference for a time sufficient to meet with the property owners or their agents and shall be present for at least two (2) hours. Assessor or Assessor's authorized representative shall verify that statutorily required instructional materials are available at the open book conference. Assessor or Assessor's authorized representative shall arrange and provide the personal property and real estate roll for viewing by the public as prescribed in Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

- E. Assessment Roll and Reports. Assessor or Assessor's authorized representative shall be responsible for the proper completion of the assessment roll in accordance with Chapter 70 of the Wisconsin Statutes and the *Wisconsin Property Assessment Manual*, as amended each year. Roll transmittal and reception must be made and maintained in accordance with Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and follow any County or Municipality prescribed business formats as provided under sec. 70.09(3)(c), Wis. Stats. Assessor or Assessor's authorized representative shall provide the final assessment figures for each property to the Municipality, and the Roll shall be totaled to an exact balance. Assessor shall prepare and electronically submit the Municipal Assessment Report (MAR) and TID values by the 2nd Monday in June filing deadline to the Wisconsin Department of Revenue (DOR) via the prescribed electronic submittal format listed on the DOR website. Assessor shall prepare and submit the Agricultural Land Conversion Charge form to the County as required.
- F. Board of Review Attendance. Assessor or Assessor's authorized representative shall **attend all** Municipal Board of Review meetings as prescribed under sec. 70.47(3)(ag), Wis. Stats. **The Board of Review shall commence no sooner than seven days after Open Book**. Assessor or Assessor's authorized representative shall attend all hearings of the Municipal Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined. Assessor or Assessor's authorized representative shall attend other meetings of the Municipal Board of Review, only if specifically requested to do so by the Municipality. In the event of appeal to the Wisconsin Department of Revenue or a Circuit Court, Assessor or Assessor's authorized representative shall be available upon request of the Municipality to furnish testimony in defense of the values determined. Assessor or Assessor's authorized representative shall arrange and provide the Personal Property and Real Estate Assessment Roll for viewing by the

public as prescribed in Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

G. Personal Property Assessments. In accordance with the *Wisconsin Property Assessment Manual*, the Assessor or Assessor's authorized representative shall distribute annual Personal Property Statements to all businesses known or newly discovered to be operating in the municipality each year, review the statements and follow up with unfiled or incorrect statements. Assessor shall determine the appropriate assessment. Assessor or Assessor's authorized representative shall exercise particular care so that personal property as a class on the assessment roll bears the same relation to statutory value as real property as a class. Assessor or Assessor's authorized representative shall maintain the Personal Property Roll in a format compliant with Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

H. Public Requests and Availability.

1. Assessor or Assessor's authorized representative shall timely respond to all open records requests received by Assessor. In so doing, Assessor shall comply with the confidentiality provisions of the Wisconsin Statutes, including but not limited to sec. 70.35(3), Wis. Stats., regarding the personal property return, sec. 70.47(7)(af), Wis. Stats., regarding income and expense information, and sec. 77.265, Wis. Stats., regarding the real estate transfer return. Assessor or Assessor's authorized representative shall maintain a local or toll free telephone service with a 24-hour answering machine to receive calls from the Municipality or property owners. Assessor or Assessor's authorized representative shall timely respond to all telephone inquiries or issues within four (4) business days, whether said inquiry or issue is made directly to Assessor by a property owner or said inquiry or issue is raised to the Municipality, the Municipal Clerk or the Municipal Board of Review and subsequently passed to Assessor. Assessor or Assessor's authorized representative shall timely communicate to the Municipality any open records inquiries or issues raised by a property owner directly to Assessor which may require additional follow-up by the Municipality.
2. Upon request by the Municipality and at any time during this Agreement, Assessor or Assessor's authorized representative shall allow access and make available to the Municipality the following items at no cost : (a) any property records, maps, and other schedules and forms created for the performance of assessment work for the Municipality, (b) all records and material obtained from the Municipality and not previously returned to include maps, plans, and Assessor's records, (c) material specifically obtained and/or used for performance of assessment work for the Municipality, to include correspondence with property owners, sales data, and operating statements of income property, and (d) any

exportable text files of the data created for the performance of assessment work for the Municipality.

The Municipality shall allow access and make available to Assessor or Assessor's authorized representative certain municipal records relevant to Assessor's duties under this Agreement including, but not limited to, previous assessment rolls and records, sewer and water layouts, permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the Municipality at no cost. The Municipality shall maintain the personal property and real estate roll in a viewable format as prescribed in Chapter 7 of the *Wisconsin Property Assessment Manual*, as amended each year, and adhere to any county or Municipality business requirements as prescribed under sec. 70.09(3)(c), Wis. Stats.

- I. Internet Access. Assessor or Assessor's authorized representative shall display the assessment records on the Municipality's or county's website, or if already available, Assessor's free access website. *(Parties may strike this option upon mutual agreement.)*

2. GENERAL REQUIREMENTS

- A. Conformance to Statutes. All work of Assessor or Assessor's authorized representative shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue and the Municipality. Assessor or Assessor's authorized representative shall value all agricultural land at its use value, adjusted to the overall level of assessment. All Agricultural forest and undeveloped land shall be assessed at 50% of its full value, and adjusted to the level of assessment.
- B. Oath of office. Assessor shall be required to 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. If Assessor is a corporation, limited liability company or partnership, the person designated as responsible for the assessment duties 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 sec. 19.01, Wis. Stats., and filed with the Municipal Clerk prior to commencing duties. Under Wisconsin law, the statutory Assessor for the Municipality, whether contracted or on-staff is considered to be a public officer of the Municipality.
- C. Qualifications and conduct of personnel. Assessor shall provide at Assessor's own expense any personnel necessary and shall comply with the following:
 1. All personnel providing services shall be currently certified in compliance with secs. 70.05, 70.055 and 73.09, Wis. Stats., and the administrative rules prescribed by the Wisconsin Department of Revenue.

2. If Assessor is a corporation, limited liability company or partnership, Assessor shall submit to the Municipality a resume containing the name, address, education and prior experience of each employee anticipated to provide assessing services to the Municipality. Employees of Assessor who are later hired or were not anticipated to provide such services at the time of this Agreement, shall submit appropriate information for approval of the Municipality before field inspection work is started by the employee.
3. All employees, agents, or representatives of Assessor shall conduct themselves in a safe, sober, courteous and workmanlike manner while performing services for the Municipality.
4. Assessor shall review any complaint relative to the conduct of Assessor's employees and take appropriate corrective action. If the Municipality deems the performance of any of Assessor's employees, agents, or representatives unsatisfactory, Assessor shall, for good cause, remove such employees, agents, or representatives from work upon written request by the Municipality, such request stating reasons for removal.
5. Assessor shall supply all of Assessor's field representatives with identification cards, including the name, company, telephone number and photograph of the employee.
6. In connection with the performance of work under this Agreement, Assessor shall not discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in sec. 51.01(5)(a), Wis. Stats. or national origin. This provision shall include, but is not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruiting advertising, lay-off or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Assessor agrees to post in a conspicuous place available for employees and applications for employment notices to be provided by the contracting officer setting forth provisions of the nondiscrimination clause.

D. Ownership of records.

1. Each contract year, within fourteen (14) days of the final adjournment of the Board of Review, Assessor shall transfer to the Municipality any and all records prepared or maintained in accordance with the standards of Chapter 8 of the *Wisconsin Property Assessment Manual*, as amended each year, and any and all records prepared or maintained in connection with the assessments made for the Municipality.
2. Assessor must provide all of the assessment data to the Municipal Clerk within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.
3. Assessor must turn over all assessment records, paper and electronic, in Assessor's custody to the Municipality within thirty (30) days of vacating the office of assessor or at the final adjournment of the Board of Review, whichever is later.
4. Upon conversion of the paper records to an electronic form, as part of the contract, Assessor shall not destroy the original paper record; rather Assessor shall return the original paper record to the Municipality. As of the close of the 2013 Assessment Roll by the Municipal Board of Review, all assessment records are required to be stored in an electronic format. Maintaining electronic assessment data does not relieve Assessor from the responsibility of being able to provide the Municipality with a paper copy of each property record upon request.
5. The Municipality owns any and all assessment data regardless of the terms of the licensing of the software. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. Assessor is responsible for extracting raw data in the public domain if contained in a copyrighted software database. Assessor shall not charge or transfer to the Municipality any associated third-party vendor costs for the transfer of the electronically stored data to the Municipality. Electronic data created in other systems must be maintained transferred and reside in the original format.

DI. Status, change of ownership or operations. Assessor acknowledges and agrees:

1. The Assessor shall be considered a public officer and afforded the protection from civil liability under sec. 895.46(1), Wis. Stats. for carrying out duties as an officer of the Municipality. Assessor is an independent contractor to the Municipality, and that Assessor's business is independently owned and operated and that

nothing in this Agreement shall be interpreted to cause or result in, directly or indirectly, any principal-agent or employer-employee relationship between Assessor and the Municipality and that nothing in this Agreement shall in any way be construed as an agreement of partnership, general or limited, joint venture, or as an agency relationship whatsoever between Assessor and the Municipality. Assessor shall not represent or advertise in any way that Assessor's relationship with the Municipality is other than stated herein.

2. Assessor shall not assign, transfer, convey, or sub-contract all or any part of any rights or obligations under this Agreement without the prior written consent of the Municipality, which consent shall be at the sole discretion of the Municipality.
3. Assessor shall notify the Municipality within five (5) days of any change in majority ownership or chief operating officer.

F. Assessor provided insurance. Assessor agrees as follows:

1. Assessor shall obtain and maintain during the term of this Agreement full coverage insurance, with the Municipality as a named insured, which insurance shall include: (a) workers compensation in compliance with Wisconsin State laws, (b) comprehensive general and public liability coverage, and (c) comprehensive automobile liability and property damage with coverage to include owned, hired, and non-hired motor vehicles used by Assessor with the following minimum limits: Bodily injury \$500,000/person, \$1,000,000/occurrence, and Property damage \$250,000/occurrence.
2. Prior to commencing services, 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. Assessor shall timely pay all insurance premiums.

G. Municipality provided insurance.

1. The Municipality shall carry proper and sufficient insurance to cover loss of records.

3. TERM AND TERMINATION

- A. Term. The term of this Agreement shall be from _____ to _____ (the "Completion Date"). Assessor shall have completed all work under this Agreement, except for appearing at the Municipal Board of Review and any subsequent appearances as per this Agreement, on or before the Completion Date. The Completion Date may be extended, if necessary, under the terms of this Agreement by mutual written consent. *(Recommended time period is August 1 through July 31, on a one, two or three year basis.)*
- B. Termination. Either party may terminate this Agreement for cause, cause being defined as a default by the other party under the terms of this Agreement 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 Agreement. During the 60-day period, both Assessor and the Municipality shall act in good faith with each other and cooperate in the orderly transfer of records.
- C. Renewal or Extension. This Agreement may be renewed or extended only by mutual written consent by Assessor and the Municipality.

4. REIMBURSEMENT OF EXPENSES.

- A. The Municipality shall reimburse Assessor as follows:

Maps _____

Photos _____

Mailing Notices _____

Additional Meetings and Presentations _____

Other _____

5. COMPENSATION.

- A. The Municipality shall pay Assessor as follows:

B. Payments of compensation shall be _____

2020 Property Assessment Process Guide for Municipal Officials

Dated this _____ Day of _____, 20__.

(Municipality)

By _____ (Seal)

Attest:

Clerk (Seal)

Dated this _____ day of _____, 20__.

(Assessor)

By _____ (Seal)



XII. Glossary

Property assessment terms

- 1. Ad valorem tax** – in reference to property, a tax based upon the value of the property
- 2. Appraiser** – generically, an appraiser is one who estimates value. Appraisers specialize in many areas including mortgage financing, investment analysis, and insurance. These are typically designated as the purpose of the appraisal. Individuals who conduct appraisals that involve federally related transactions must be licensed or certified by the Wisconsin Department of Regulation and Licensing. If an individual is engaged in the property assessment function for the purpose of taxation (see assessor), the individual must obtain certification from the Wisconsin DOR. The act of appraising property then is part of the assessment process. (Other parts include the administration of the exemption laws, filing summary reports, and providing information to the public). For the Revaluation Contract portion of this document regarding assessment work performed under [sec.70.055](#) and [70.75](#), Wis. Stats., the terms assessor and appraiser are used synonymously and can be an individual, a partnership, or a corporate firm responsible for the overall reappraisal function.
- 3. Apportionment** – the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value
- 4. Assessed value** – dollar amount assigned to the taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (see Equalized value for fairness between municipalities).
- 5. Assessing** – act of valuing a property for the purpose of establishing a tax base
- 6. Assessment board** – board consisting of (a) hired help and (b) the local assessor who act together to administer the duties of the assessor. An assessment board is created when DOR orders and supervises the work. (Note: An assessment board and the board of assessors are not the same)
- 7. Assessment district** – assessor's jurisdiction; it may or may not be an entire tax district. Any subdivision of territory whether whole or part of a municipality where a separate assessment of taxable property is made. Such districts may be referred to as taxing districts, administrative districts, or special purpose districts. (see [sec. 70.08, Wis. Stats.](#))
- 8. Assessment level** – relationship between the total assessed value and the equalized value of non-manufacturing property minus corrections for the prior year over and under charges within a municipality – town, village, or city. For example if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value in the municipality is \$3,000,000 then the "assessment level" is said to be 90 percent ($\$2,700,000/\$3,000,000 = .90$ or 90%).
- 9. Assessment ratio** – relationship between the assessed value and the fair market value For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93 percent (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.

- 10. Assessment** – see "assessed value"
- 11. Assessment roll** – official listing of all properties within a given municipality (town, village, city) by ownership, description, and location showing the corresponding assessed values for each. The completed assessment roll is an official listing which contains owners and legal descriptions of all real estate parcels and items of personal property within a taxation district, acreages of most parcels, the statutory classification and assessed value, according to land and improvements, of general taxable parcels.
- 12. Assessment year** – period of time during which the assessment of all properties within a given assessment district must be completed; the period between tax lien dates
- 13. Assessor** – an assessor is the official responsible for appraising all property within an assessment district and signing an affidavit to its correctness. The assessor values all taxable property to determine the share of the levy that each parcel will bear. The assessor also determines which property is exempt from the property tax. To engage in property assessment work, the assessor must obtain certification from the Wisconsin DOR. DOR keeps certification records on file and is authorized to inform an inquirer if an individual holds a valid credential. In Wisconsin, manufacturing property is assessed by DOR.
- 14. Board of Review (BOR)** – a quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. The BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk prior to adjournment of public hearings. The BOR examines the assessment roll or rolls and corrects all apparent errors in description or computation, adds all omitted property to the assessment roll and determines whether an assessor's valuation is correct from evidence brought before it. The BOR cannot determine exempt or taxable status of property.
- 15. CDU rating** – composite rating of the overall Condition, Desirability and Usefulness of a structure as developed by the Cole-Layer-Trumble Company and it is used nationally as a simple, direct and uniform method of estimating accrued depreciation
- 16. Certified assessment evaluator** – professional designation (CAE) conferred by the International Association of Assessing Officers (IAAO) upon qualifying individuals
- 17. Certified property tax** – ad valorem property tax where the assessment ratio varies for different property classes. This differs from state to state depending upon state statutes.
- 18. Doomsday assessment** – process of arriving at an assessment from the best information available when the assessor is denied the opportunity to physically inspect a property; making an assessment without actually viewing the property or receiving and/or accepting the taxpayer's declaration of personal property
- 19. Equalized value** – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent of their full value.
- 20. Equalization** – process of establishing the January 1 market value (or use value for agricultural land) by class of real property and item of personal property for each taxation district
- 21. Equated value** – dollar amount placed on individual parcels of manufacturing property in a taxation district for tax collection purposes. It is calculated by multiplying the market value assessment of the property as determined by DOR times the assessment level of all other property within the taxation district.

- 22. Equity** – in reference to property taxes, a condition in which the tax load is distributed fairly (or equitably), based on the concept of uniformity provided in the state constitution (ex: each person's share of the tax is based on each property's value compared to the total value of all taxable property). Typically, this would require periodic reviews of the assessments (local revaluations) to account for the constantly changing economic factors impacting property. In practical terms, you have equity in taxes when the assessed value of each property bears the same relationship to market or use value. In reference to value, it is the owner's financial interest in the property remaining after deducting all liens (including mortgages) and charges against it.
- 23. Estimated fair market value - as found on tax bills** – assessed value of each locally assessed parcel (except those including agricultural land) divided by the entire taxation district's level of assessment (titled average assessment ratio on the tax bill). This estimate gives the property owner a basis for comparison of their perception of the market vs. what is being used to base their share of taxes on. Since the level of assessment is an average for the taxation district, and there is naturally going to be some variance in the local assessor's accuracy on every parcel. Minor differences between the estimated fair market value and the property owner's opinion of value shouldn't raise concern. Large differences require further investigation.
- 24. Exempt property** – see "tax exemption"
- 25. Expert help** – is employed when the governing body of a municipality not subject to assessment by a county assessor determines it is in the public interest to appoint such help to aid in making the assessments in order that they may be equitably made and in compliance with the law. The expert help may be a private firm or person, or an employee of DOR.
- 26. Fair market value** – synonymous with a property's full value, market value or – in the case of personal property – true cash value. Fair market value is "the amount the property will sell for in an arms-length transaction on the open market between a willing seller not obliged to sell the property and a willing buyer not obliged to purchase it." *Waste Management v. Kenosha County Review Board 184 Wis. 2nd 541, (1994).*
- 27. Field crew** – total staff assigned to a specific appraisal project, including data collectors, reviewers, staff appraisers, clerical and administrative supporting personnel
- 28. Forest croplands** – land taxes at a set amount per acre, must contain at least 40 or more acres, is more suitable for the growing of timber than for other purposes, assessed by the local assessor, subject to review under [Chapter 70](#) and is open to the public for hunting and fishing
- 29. Fractional assessment** – when the assessment is made at some percentage of the full value as determined by policy by the government
- 30. Full value** – (1) the value at 100 percent of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, Chapter 9 of the WPAM. (2) The same as equalized value, however is often used when referring to the value of school and special districts.
- 31. General property tax – the following elements must be present**
- Dollar amount of levy
 - Total assessed values of individual properties (parcels of real property/personal property items)
 - Uniform rate of taxation within the same common area is to be applied to all taxable real and personal property within that area
- 32. Improvement** – addition to raw land intended to increase the value. Examples include buildings, structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.
- 33. Inequity** – see "equity"

- 34. Land value maps** – map used in conjunction with mass appraising, generally drawn to small scale and showing comparative unit land values, on a block to block basis
- 35. Level of assessment** – see "assessment level"
- 36. Levy** – amount of tax imposed by a taxation jurisdiction or government unit
- 37. Lien** – charge against property whereby the property is made the security for the payment of a debt
- 38. Market value** – definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:
- Buyer and seller are typically motivated
 - Both parties are well informed or well advised, and acting in what they consider their own best interests
 - Reasonable time is allowed for exposure in the open market
 - Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto
 - Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale
- 39. Mass appraisal** – process of valuing a universe of properties, as of a specified date, utilizing standard methodology, using common data and allowing for statistical testing
- 40. Mass appraisal model** – mathematical formula or equation reflecting how supply and demand factors interact on a market level
- 41. Mill rate** – mill is one-thousandth of one dollar. Tax rates are often expressed in mills per dollar.
Example: Tax = \$3,000 Taxable assessed value = \$100,000
Mill rate = $3,000/100,000 = 0.03$ of a dollar per dollar of taxable assessed value
- 42. Municipal Assessment Report (MAR)** – was previously known as the Assessor's Final Report (AFR). **The assessor electronically files the MAR with DOR.** It can be filed as an "Estimate" (before the BOR), as a "Final" (after the BOR), or as an "Amended" report to make changes to a previously filed "Final" version. This electronic report provides changes in assessed values and reasons for the changes between the prior year's assessed values and the current year's assessed values of the entire taxation district. **The assessor must file an estimated or final version of this report by the second Monday of June.**
- 43. Notice of Changed Assessment** – written notification to a property owner of the assessed value of certain properties described therein; mandated by law to be given to each property owner following a change in value of the property. **The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g. Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less.**
- 44. Over assessed** – condition wherein a property is assessed proportionately higher than comparable properties
- 45. Parcel identification number (PIN)** – identification number, assigned to a parcel of land to uniquely identify that parcel from any other parcel within a given taxing jurisdiction
- 46. Preferential assessment** – assessing system providing preferential treatment in the form of reduced rates to a particular class of property, such as a system providing for farm properties to be assessed in accordance to their value in use as opposed to their value in the open market

- 47. Property class** – division of like properties generally defined by statutes and generally based upon their present use. The basis for establishing assessment ratios in a classified property assessment system.
- 48. Property record card** – document specially designated to record and process specified property data; may serve as a source document, a processing form; and/or a permanent property record
- 49. Real Estate Transfer Return** – form required to be filed with the register of deeds by the grantor when recording real estate which has been conveyed to a different entity. The form's primary use is for the assessor to use in implementing the uniformity provision Article VIII of the State Constitution. Among other things, the form documents the property transferred, the grantor, grantee and the value placed on the property.
- 50. Reassessment** – the redoing of the existing assessment roll because of substantial inequities. All the property of the district is viewed, valued, and placed in the new assessment roll, which is then substituted for the original roll. When a written complaint is made to DOR by the owners of 5 percent or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, DOR can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.
- 51. Revaluation** – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with [sec. 70.055, Wis. Stats.](#), where expert help can be hired to work with the assessor in revaluing the district.
- 52. Sales ratio study** – statistical analysis of the distribution of assessment or appraisal-to-sale ratios of a sample of recent sales made for the purpose of drawing inferences regarding the entire population of parcels from which the sample was abstracted
- 53. Statutory value** – value of taxable property in a municipality at the value standard for each class as prescribed in [Chapter 70, Wis. Stats.](#) Residential, Commercial, Manufacturing, Forest and the Other classes are assessed at fair market value. Personal Property is assessed at its true cash value. Ag-Forest and Undeveloped classes are assessed at 50 percent of their full value. Agricultural land is assessed at its use value.
- 54. Tax bill** – itemized statement showing the amount of taxes owed for certain property described therein and forwardable to the party or parties legally liable for payment thereof
- 55. Tax exemption** – either total or partial freedom from taxation granted by specific state statute
- 56. Tax Incremental District assessed values** – TID assessments are electronically filed by the assessor with the DOR. The values are part of the Municipal Assessment Report. See Municipal Assessment Report on previous page.
- 57. Tax Incremental Financing District** – contiguous geographic area, within a city or village defined and created by resolution of the local legislative body. It is targeted toward eliminating blighted areas, rehabilitating areas declining in value, and/or promoting industrial development. The taxes generated due to value increase are used to pay for TIF eligible projects such as public improvements.
- 58. Tax levy** – in reference to property taxes, the total revenue realized by the tax
- 59. Tax mapping** – creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising and assessing. Such maps show dimensions and the relative size and location of each tract with respect to other tracts. Also known as assessment maps and cadastral maps.

- 60. Tax rate** – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district. It is synonymous with levy rate.
- 61. Tax roll** – official list showing the amount of taxes, special assessments, and charges levied against each parcel and item of personal property in the municipality
- 62. Tax sale** – sale of a taxpayer’s property to collect delinquent taxes from the proceeds of the sale when the taxpayer has failed to redeem it within the statutory period
- 63. Taxation** – right of government to tax property to support the government
- 64. Taxation district** – town, village, or city. If a city or village lies in more than one county, that portion of the city or village which lies in each county. (see [sec. 74.01\(6\), Wis. Stats.](#))
- 65. Taxation jurisdiction** – entity which is authorized by law to levy taxes on general property which is located within its boundaries (see [sec. 74.01\(7\), Wis. Stats.](#)). In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts, for example.
- 66. True cash value** – statutory reference to the market value of personal property ([sec. 70.34, Wis. Stats.](#))
- 67. Uniformity** – constitutional requirement that the taxable property must bear its proportionate share of ad valorem basis taxes. As applied to assessing, a condition wherein all properties are assessed at the same ratio to market value, or other standard of value depending upon the particular assessing practices. Following a 1974 amendment to the constitution, agricultural land may be non-uniform with other property, but must be uniform within its class. The standard for value for agricultural property is its value in use.
- 68. Use-value** – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each taxation district in the state.
- 69. Use-value assessment** – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.
- 70. Value standard** – basis for the methods used in estimating values for the equalized or assessed values. There are two basic values used in the process, the market value ('full value' for real property and 'true cash value' for personal property), which is the basis for value of all property except agricultural land. The market value is based on the most probable selling price of the property. Agricultural land, as defined by administrative rule, is based on a valuation standard which analyzes the ability to generate income as it is currently being used, hence 'use-value.'
- 71. Woodland tax lands** – land taxes at a set amount per acre, containing at least 10 acres but less than the acreage required for forest croplands, located outside villages and cities, void of an improvement having assessed value in itself and more suitable for the growing of timber than for other purposes

XIII. Wisconsin Statutes

A. Statutory summary table

Statute	Terminology	Typical Condition	State Standard Contract Required?
70.055	Hiring expert help	Revaluation	Yes
70.05(2)	Hiring assistant assessor (s)	Revaluation or special needs	No
70.75	Reassessment	Redo previous years' assessment roll	Yes
70.75(3)	Supervised assessment	Special DOR supervision	Yes
None	Maintenance assessment	Maintain and produce annual assessments	No

B. Statutory references

Following are statutory references to various terminology used in this guide and to Wisconsin's assessment appeal process. Current statutes are available from the Revisor of Statutes at the website Wisconsin Statutes Home Page – Legislative Reference Bureau. The most recently printed paper version should be available from your municipality or local library. You can also download and print a paper version of this guide from the DOR website.

1. Municipal Assessor

- [Sec. 70.32](#) – provides the standards at which real property shall be assessed
- [Secs. 70.34 and 70.345](#) – provide the standards at which personal property shall be assessed
- [Sec. 70.365](#) – requires the assessor to provide the real property owner a Notice of Changed Assessment at least 15 days, 30 days in revaluation years, prior to the Board of Review
- [Sec. 70.45](#) – details the noticing requirements and time period the assessment roll must be open for public inspection prior to the Board of Review

2. Board of Assessors/Board of Review

- [Secs. 70.07 and 70.075](#) – detail the members, organization and procedures of city Board of Assessors
- [Secs. 70.46 and 70.47](#) – detail the members, organization, and procedures of the Board of Review

3. Circuit Court

- [Sec. 70.47\(13\)](#) – (Certiorari) provides for the property owner to appeal the Board of Review's decision to Circuit Court
- [Sec. 70.85\(4\)\(c\)](#) – provides for the property owner to appeal the DOR's 70.85 decision to Circuit Court
- [Secs. 74.35 and 74.37](#) – provide for claims for refunds to Circuit Court, if claim is denied by municipality

4. Wisconsin Department of Revenue

- [Sec. 70.75](#) – provides for property owners to appeal the assessment of the entire municipality to the Department of Revenue
- [Sec. 70.85](#) – provides for the property owner to appeal an individual assessment to the Department of Revenue

5. Municipality

- [Sec. 19.01](#) – provides for oath of office
- [Sec. 66.0435](#) – provides alternative process for certain mobile home assessments
- [Sec. 74.35](#) – provides for the property owner to appeal an unlawful tax to the municipality
- [Sec. 74.37](#) – provides for the property owner to appeal an excessive assessment to the municipality
- [Sec. 102.07\(8\)](#) – provides guidelines for evidence of independent contractor versus employee for worker's compensation

XIV. Resources

A. Additional assessment contract and assessment administration

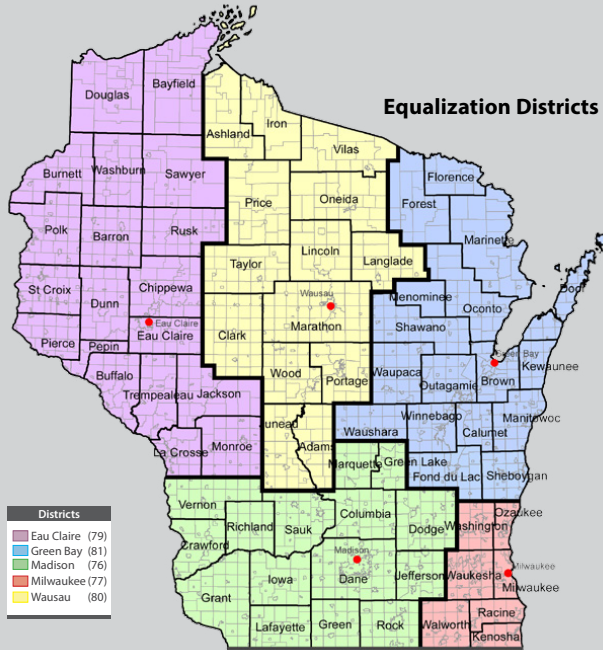
- [International Association of Assessing Officers - Standards](#)
- [Wisconsin Property Assessment Manual](#)

B. Additional DOR [Property Assessment Guides](#)

- Guide for Property Owners
- Property Assessment Appeal Guide for Wisconsin Real Property Owners
- Guide for Board of Review Members
- Agricultural Assessment Guide for Wisconsin Property Owners
- Property Tax Guide for Wisconsin Mobile Home Owners

XV. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
[eqlau@wisconsin.gov](mailto: eqlau@wisconsin.gov)
 Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
[eqlgrb@wisconsin.gov](mailto: eqlgrb@wisconsin.gov)
 Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address

PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
[eqlmsn@wisconsin.gov](mailto: eqlmsn@wisconsin.gov)
 Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1682
[eqlmke@wisconsin.gov](mailto: eqlmke@wisconsin.gov)
 Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

730 N. Third St
 Wausau, WI 54403-4700
[eqlwau@wisconsin.gov](mailto: eqlwau@wisconsin.gov)
 Ph: (715) 842-5885 Fax: (715) 848-1033

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue



2020

**Property Assessment Appeal Guide
for Wisconsin Real Property Owners**

(R. 1-20)

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I. Introduction

The purpose of this guide is to help property owners in Wisconsin understand how to appeal an assessed value.

II. Property Taxes and Property Assessments

A. Property taxes

Property taxes fund functions of government and education, including:

- Municipalities
- Counties
- Public Schools
- Technical Colleges
- State Reforestation
- Special Districts (sewer and lake rehabilitation)

B. Property assessments

Property assessments are the values the assessor places on taxable real and personal property. An assessment determines the portion of property tax that is due from the property.

1. Property assessments are based on:

- Amount a typical purchaser would pay for the property under ordinary circumstances. An exception is agricultural property that is assessed based on its value in an agricultural use
- **Note:** Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" ([sec. 70.32, Wis. Stats.](#)). This is considered full value.

2. Classes of property are assessed at different values

100 percent of full value

- Residential
- Commercial
- Manufacturing (state-assessed)
- Productive forest land
- Other (farm buildings and farm sites)
- Personal property

50 percent of full value

- Undeveloped land
- Agricultural forest land

Use-value

- Agricultural land

III. Assessment Process

A. Municipal assessor is responsible for the assessment process

1. **Discover** – all real and personal property is subject to tax unless exempted by law
2. **List** – property characteristics determine value
3. **Value** – determine the value subject to property tax

B. Assessment classification

State law requires the assessor to classify land on the basis of use. Classification is important since it affects the assessed value.

Drainage districts – beginning with assessments as of January 1, 2017, the [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#).

Eight statutory classifications for real property

1. Residential (Class 1) – [sec. 70.32\(2\)\(c\)3., Wis. Stats.](#)

- Any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located
- Vacant land where the most likely use would be for residential development
- Mobile homes assessed as real property are classified as residential
- Apartment buildings of up to three units are also classified as residential

2. Commercial (Class 2)

- Land and improvements primarily devoted to buying and reselling goods
- Includes the providing of services in support of residential, agricultural, manufacturing, and forest uses

3. Manufacturing (Class 3)

- State law ([sec. 70.995, Wis. Stats.](#)), provides for the state assessment of manufacturing property
- Contact the [manufacturing district office](#) for information on qualifying uses

4. Agricultural (Class 4)

- [Sec. 70.32\(2\)\(c\)1g., Wis. Stats.](#), defines agricultural as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
- Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock
- Buildings and dwellings associated with growing, production, and associated services enumerated above are classified as "Other" (Class 7)
- [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

5. Undeveloped (Class 5) – [sec. 70.32\(2\)\(c\)4., Wis. Stats.](#)

- Areas commonly called marshes, swamps, thickets, bogs, or wet meadows
- Fallow tillable land (assuming agricultural use is the land's highest and best use)
- Road right of way, ponds, depleted gravel pits
- Land because of soil or site conditions is not producing or capable of producing commercial forest products

6. Agricultural forest (Class 5m)

- [Sec. 70.32\(2\)\(c\)1d, Wis. Stats.](#), defines agricultural forest as land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following:
 - » The forest land is contiguous to a parcel that has been classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
 - » The forest land is located on a parcel that contains agricultural land for the January 1, 2004 assessment, and on January 1 of the current assessment year
 - » The forest land is located on a parcel where at least 50 percent of the acreage was converted to agricultural land for the January 1, 2005, assessment year or thereafter
- [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

7. Productive forest land (Class 6) – [sec. 70.32\(2\)\(c\)2., Wis. Stats.](#)

- Land, which is producing, or capable of producing commercial forest products. Forest land can no longer include buildings and improvements.
- Forested areas which are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds
- Forested areas with no commercial use made of the trees, including cutover
- Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property
- Lands designated Forest Crop Land and Managed Forest Land by the Department of Natural Resources are entered separately in the assessment roll
- Improvements on Forest Crop Lands and Managed Forest Land are to be listed as personal property (secs. [77.04\(1\)](#), and [77.84](#), Wis. Stats.)
- Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt

8. Other (Class 7) – [sec. 70.32\(2\)\(c\)1m., Wis. Stats.](#)

Buildings and improvements on a farm (ex: houses, barns, and silos, along with the land necessary for their location and convenience)

IV. Municipal Assessor

You (the owner) must contact the municipal assessor for your current assessment and classification. DOR publishes the name of each municipality's [assessor and contact information](#). Current year assessments are typically available before the fourth Monday in April. The assessor sends notification to each owner of real property, or an owner with any improvements taxed as personal property, whose total assessment changed from the previous year. **The assessor is not required to provide notice if land is classified as agricultural land, as defined in [sec. 70.32\(2\)\(c\)1g. Wis. Stats.](#), for the current year and previous year and the difference between the assessments is \$500 or less.** If you do not receive a notice, it does not invalidate the assessment.

Under state law ([sec. 70.365, Wis. Stats.](#)), the notice must be in writing and mailed at least 15 days (30 days in revaluation years) before the Board of Review (BOR) meeting (or meeting of the Board of Assessors (BOA) if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the local BOR (or BOA) meeting. The notice includes information on how to appeal the assessment. **Note:** The notice requirement does not apply to personal property.

A. Assessment questions

Contact your assessor if you have questions about your assessment

- When you meet with your assessor, review your property records and discuss how your assessment was made
- Assessors maintain a record of your property, which includes a physical description and information on how your assessment was developed
- These property records are considered open records, which means the public has the right to inspect them. This right does not include information gathered under a pledge of confidentiality or where access is restricted by law, such as personal property returns
- You may also view the records for other properties
- Discussing your assessment with the assessor may eliminate the need for a formal appeal to the BOR

B. Open Book

Attend the Open Book if you are unable to meet with your assessor – highly recommended

- Open Book refers to a period of time (before BOR begins) when the completed assessment roll is open for examination
- This period of time is an opportunity to discuss your property value with the assessor and provide reason for changing the value, if appropriate
- Assessor must be present for at least two hours while the assessment roll is open
- State law ([sec. 70.45, Wis. Stats.](#)), requires the municipal clerk (or commissioner of assessments in first class cities) to publish or post a notice specifying the open book date(s) at least 15 days (30 days in revaluation years) before the first day the assessment roll is open for examination
- Instructional materials on appealing your assessment to the BOR should be available at the Open Book
- At Open Book, the assessor is allowed to make any changes that are necessary to perfect the assessment roll
- When Open Book ends, any changes to the assessment roll (your property value) requires formal process in front of the Board of Review or circuit court
- Board of Review starts a minimum of seven days after the assessment roll is open for examination (open book) under state law ([sec. 70.45, Wis. Stats.](#)) ([sec. 70.47\(1\), Wis. Stats.](#))

C. View of property

2017 Act 68 allows the BOR to deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

V. Board of Review (BOR)

A. BOR members

The BOR consists of municipal officials and residents, or a combination of the two. In first class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

B. BOR details

- 1. Holding a BOR** – a BOR cannot be held unless it includes at least one voting member who has attended a DOR approved training session for BOR members within the two years before the BOR's first meeting. The BOR operates like a court; it hears evidence from you and the assessor before making a decision. The BOR can act only on sworn evidence presented at the hearing.
- 2. BOR must correct any assessment errors** – the BOR examines the roll and corrects all apparent errors in descriptions or calculations, and adds any omitted property to the roll. The BOR must notify the property owners concerned and hold hearings before omitted property can be added to the assessment roll and before any other lawful changes can be made.
- 3. BOR cannot address tax issues** – the BOR can only hear evidence relating to the assessment or value of your property. The BOR will not hear evidence or act if your concern is that your taxes are too high.
- 4. BOR can question accuracy of a property assessment** – state law makes no provision for you to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment, which is not appealed, the BOR has the authority to schedule a hearing to review the assessment. The BOR must notify the owner or agent of its intent to review the assessment, and provide the date, time and place of the hearing. The hearing must be conducted according to the procedure established in state law ([sec. 70.47\(8\), Wis. Stats.](#)). The BOR may then adjust the assessment based on the evidence before them.
- 5. BOR is required by law to meet** – during the 45-day period beginning with the fourth Monday in April, but no sooner than seven days after Open Book. If the assessment roll is not completed, the BOR will adjourn to some future date. At least 15 days (30 days in revaluation years) before the first meeting of the BOR, the BOR's clerk must publish a class 1 notice; post a notice in at least three public places and place a notice on the door of the town, village or city hall announcing the time and place of the first meeting. These notices must also contain the requirements for objecting to an assessment under state law ([sec. 70.47 \(7\) \(aa\) and \(ac\) to \(af\), Wis. Stats.](#)).
- 6. Notice of Changed Assessment** – if you receive a Notice of Changed Assessment, the time, date and place of the BOR meeting will be printed on it. Contact your municipal clerk to confirm when the BOR will be held.

7. BOR can waive the BOR hearing – state law allows the BOR to waive the BOR hearing and allow the property owner to appeal directly to the circuit court. The BOR determines whether it will waive the BOR hearing. Contact the municipal clerk if you have an interest with an appeal directly to the circuit court.

Note: You cannot appeal your assessment to DOR under state law ([sec. 70.85, Wis. Stats.](#)) if the BOR waives the BOR hearing.

C. Removal of a BOR member

1. Objector can remove a BOR member (except in First and Second class cities), if either of these conditions apply:

- Person objecting to his/her assessment requests the removal of a BOR member for any reason – only one member may be removed for this reason
- Member must show bias or prejudice

2. Request to remove a BOR member(s) must meet the following requirements:

- Request must be made at:
 - » The time the objector provides his/her written or oral notice of intent to file an objection
 - » At least 48 hours before the first scheduled BOR meeting or at least 48 hours before the objection is heard if the BOR waived the 48-hour notice requirement
- Notice must identify the member(s) to be removed
- Objector must submit an affidavit stating the objector believes the member has a bias or prejudice and must include the nature of the bias or prejudice

Note: BOR members may be removed for other reasons:

- » A municipality must remove a BOR member who has a conflict of interest under an ordinance of the municipality in regard to the objection
- » Any BOR member who would violate the code of ethics for local government officials by hearing an objection, under state law ([sec. 19.59, Wis. Stats.](#)), shall recuse himself or herself from the hearing

D. Review of assessment by BOR

1. To schedule a hearing at the BOR, you must do the following:

- Provide written or oral notice of your intent to file an objection to the BOR clerk
 - » Notice of intent to file an objection must be made at least 48 hours before the BOR's first scheduled meeting
- File an objection form with the BOR clerk during the first two hours of the BOR's first scheduled meeting
 - » Obtain an objection form from your municipal clerk or use the [form](#) in this guide
 - » You must file a completed objection form or the BOR may refuse to act on your appeal

2. Waiving the 48-hour filing deadline

- BOR **may** waive the 48-hour filing deadline for the notice of intent. As the property owner, you must show good cause and submit a written objection within the first two hours of the BOR's first scheduled meeting
- A property owner may submit proof of extraordinary circumstances (for failing to meet the 48-hour notice and failing to appear during the first two hours of the first scheduled meeting) up until the end of the fifth day of the BOR session
- It is recommended that you file the notice of intent to an objection with the clerk in writing at least 48 hours before the BOR's first meeting
- You must object to the total value of the property. If the property has an improvement, you cannot object to only the land value or only the improvement value.

E. Appealing classification: agricultural, undeveloped or agricultural forest land

Classification can impact the assessed value of your property. Contact the municipal assessor before appealing to the BOR and arrange to review the assessment records (often referred to as the open book) and discuss the classification. If you are not satisfied with the classification of your land, you can appeal to the BOR.

1. Agricultural land

- a. **Use-value assessment** – assessed value of agricultural land is based on its use in agriculture, rather than its fair market value. This valuation standard is referred to as use-value assessment.
- b. **DOR publishes Use-value Guidelines** – for agricultural land in Wisconsin. Assessors use the values to calculate assessments for agricultural land.
- c. **Agricultural land** – is defined in state law ([sec. 70.32\(2\)\(c\)1g, Wis. Stats.](#)), as "land exclusive of buildings and improvements and the land necessary for their location and convenience that is devoted primarily to agricultural use as defined by rule." Buildings and improvements on a farm (ex: barns, houses, and silos, together with the land necessary for their location and convenience) are separately classified and continue to be assessed at fair market value.
- d. **Verify land use** – if you are appealing the classification of your land that was in agricultural use during the prior year, but not classified as agricultural land for assessment purposes, you should be prepared to present evidence to the assessor or BOR verifying its use in agriculture.
- e. **Evidence of agricultural use may include** – **information demonstrating a devotion primarily to a qualifying agricultural use.** At the open book and BOR, the assessor should assist the property owner and/or BOR members with the calculations required to determine the use-value of any parcel whose classification in a non-agricultural class is challenged.
- f. **Classification examples** – review the [Agricultural Assessment Guide for Wisconsin Property Owners](#) for classification examples

2. Agricultural forest and undeveloped land

- An appeal of agricultural forest or undeveloped land should demonstrate how the land meets the appropriate definition under state law ([sec. 70.32\(2\), Wis. Stats.](#))
- **Note:** Residential class includes most property where the predominant use is for living purposes. It also includes vacant land where the most likely use would be residential development.

F. Appearance at the BOR

Under state law ([sec. 70.47\(8\)\(i\), Wis. Stats.](#)), the assessor is presumed correct. This means that unless you present convincing evidence proving the assessor's value is wrong, your assessment will not be changed. You cannot appear before the BOR and simply state your assessment is too high. You must present evidence to support your opinion of the value provided on the Objection Form for Real Property Assessment.

It is important to appear at the BOR. Most appeal methods require that you first appear at the BOR. You may designate a personal representative to appear before the BOR on your behalf.

Appearance details

1. **BOR schedules a time for hearing objections** – during the first two hours of its first meeting
2. **Notices are given to the property owner and assessor** – at least 48 hours before an objection hearing. The property owner and assessor may agree to waive the 48-hour notice requirement.
3. **If you cannot attend the BOR hearing** – you can arrange for a representative to appear on your behalf. Attach a completed Agent Authorization Form to your completed objection form.

4. **If you are sick or disabled** – the BOR can hear your testimony by telephone if you provide a letter from a physician, surgeon or osteopath confirming the condition
5. **By telephone** – state law allows the BOR to accept sworn written statements or testimony by telephone from property owners. The BOR determines whether it will accept information in writing or over the phone. Contact the municipal clerk to determine if the BOR will accept your information in writing or over the phone.

G. Evidence to present to the BOR

1. Value estimate

Under state law ([sec. 70.47\(7\)\(ae\), Wis. Stats.](#)), if you are appealing an assessment, you must provide the BOR (in writing) with a value estimate of the land and all improvements, and specify the information you used to arrive at that estimate. The proceedings are recorded by a stenographer or a recording device. Evidence is presented through sworn testimony. This means that if you have an appraisal of your property, the appraiser should appear before the BOR to present the appraisal and answer questions. It is important for the pertinent appraisal facts to be part of the record. Be sure to read written evidence into the record, or attach it to the Objection Form for Real Property Assessment.

2. Evidence

- At the BOR hearing, you should present all the information you believe affects your property's value
- BOR allows time for both the property owner and assessor to present information. During and after your presentation, BOR members may ask questions to ensure the evidence and record are understandable.
- **Note:** If you disagree with the BOR's decision and appeal the decision to the circuit court, you cannot introduce new evidence to the court. The court will make its decision based on the record at the BOR.

3. Market value

a. Recent arm's length

Under state law the best indicator of market value is a recent arm's-length sale of a property, provided it is in line with recent arm's-length sales of reasonably comparable property.

- Sales should be recent – those several years old may not reflect current market conditions
- Sales must be arm's-length – there should be no relationship between the buyer and seller affecting the sales price (ex: sales between relatives are typically not arm's-length sales)
- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and are acting in what they consider their own best interests
- Reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in U.S. dollars or in terms of comparable financial arrangements
- Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

b. Comparable property – recent arm's length

If you did not recently purchase the property, the next best evidence is recent arm's-length sales of reasonably comparable property.

- Comparable properties are those similar to your property in location, style, age, size and other features
- **Example:** Assume you own a ranch home built in 1962 that has 1,200 square feet, three bedrooms, one full bath and one half bath, a two car garage, and is on a level 7,200 square foot lot
 - » You should try to find recent arm's-length sales of property in your area with the same or similar features
 - » The more features of the sale properties that are the same as your property, the stronger the indication that these sales prices represent your home's market value
- Assessor should be able to tell you what comparable sales he/she used to determine the market value of your property

c. No recent arm’s-length comparable sales

- When there are no recent arm’s-length comparable sales, the value may be estimated using other available information. This may include sales of less comparable properties, asking prices, cost and income approaches to value, options to purchase, recent appraisals of your property, and insurance estimates.

H. Witnesses/assessor

- Property owner may have witnesses or experts provide sworn testimony on his/her behalf
- Witnesses and experts must be prepared to provide documentation of their testimony
- After you present your evidence and answer any questions, it is the assessor’s turn to present evidence. The assessor presents evidence to support the assessment and answers questions from BOR members. You will also have an opportunity to ask the assessor questions.

I. BOR decision

- After the BOR hears all the evidence, it will discuss the issue and reach a decision. This discussion is open to the public. The discussion may occur after each objection is heard, after all objections are heard, or periodically when the BOR is open.
- Decisions are made with a roll call vote by a simple BOR majority
- Before adjourning, the clerk must provide you with written notice of the decision. The notice:
 - » May be given to you (if you are present) or mailed to you, return receipt required
 - » Includes your rights to appeal the BOR’s decision
- Contact the BOR clerk if you do not receive a notice after the final adjournment of the BOR. **Note:** A sample Notice of Board of Review Determination is at the end of this guide (page 19).

VI. Board of Assessors (BOA)

A. Cities with a BOA

Most Wisconsin cities do not have a BOA. You should call the city assessor or clerk if you are not certain whether your municipality has a BOA.

- **Only first class cities** (Milwaukee) – are required to have a BOA
- **Second class cities** – may decide to provide a BOA

B. BOA information

- BOA consists of members of the assessor’s staff
- BOA investigates assessment complaints
- BOA is an intermediate step in the appeal process created to ease the burden on the BOR. Depending on the nature of the complaint, the BOA may review the assessor’s records, talk to you directly and inspect your property.
- You are required to complete an [Objection Form for Real Property Assessment](#) to initiate a BOA review. You must answer all the questions on the form and provide all the information relating to the property’s value, including:
 - » Purchase price of your property
 - » Your opinion of market value
 - » Basis for your opinion

- BOA will notify you of its decision. The time period required for you to receive notification will vary depending on the workload. Once you receive notification, you have 10 days to appear at the Board of Review (BOR). As previously stated, you must complete a Board of Review Objection Form before appearing at the BOR.
- If your municipality does not have a BOA and you feel your assessment is incorrect, your formal appeal begins with the BOR

VII. Appeal of BOR Determination

Two ways to appeal a BOR determination

1. Appeal to the circuit court under state law ([sec. 70.47\(13\), Wis. Stats.](#))
2. Appeal to Wisconsin Department of Revenue (DOR)
 - Individual assessments are appealed under [sec. 70.85, Wis. Stats.](#)
 - Group appeals are made under [sec. 70.75, Wis. Stats.](#)

1. Circuit Court

One method of appealing a BOR decision is appealing to the circuit court by an action for certiorari. Certiorari is the name given to certain appellate proceedings for reexamination of actions of an administrative body (ex: BOR or DOR). It requires filing documents prescribed by the circuit court and paying a filing fee (\$129.50). The circuit court reviews the BOR record. There is no trial for this appeal to the circuit court. There may not even be a hearing. The circuit court solely reviews the BOR record. No new evidence may be introduced. It is important to present all evidence at the BOR hearing.

You must file an appeal with the circuit court within 90 days after receipt of the determination notice (decision) from the BOR. In the appeal, you must clearly state the improper action of the BOR (ex: The BOR failed to consider the recent arm's-length sale of your property).

There are several limits on the circuit court's review of the BOR

- a. Circuit court must presume rightful action by the BOR. The valuation placed on the property is presumed correct and binding on the BOR in the absence of evidence showing it to be incorrect.
- b. BOR's determination will be upheld if there is any substantial basis for it
- c. If the taxpayer pursues certiorari review, the circuit court's review is limited solely to review of the BOR record. The circuit court cannot conduct its own factual inquiry or admit any new evidence. On certiorari review, the circuit court can consider "(1) whether the BOR's acted within its jurisdiction; (2) whether the BOR acted according to law; (3) whether the BOR's action was arbitrary, oppressive or unreasonable, representing its will rather than its judgment; and (4) whether the evidence was such that the BOR might reasonably make the order or determination in question." (see *Waste Management of Wisconsin Inc. v. Kenosha County Board of Review*, 184 Wis. 2d 541 (1994))

If the circuit court determines the BOR made an error, it may remand the decision to the BOR and retain jurisdiction until the court's orders are followed.

2. Wisconsin Department of Revenue (DOR)

You may file an appeal to DOR under state law ([sec. 70.85, Wis. Stats.](#)), for the current year only, and only if you contested the property assessment for that year to the BOR.

a. Appealing a BOR decision under state law ([sec. 70.85, Wis. Stats.](#))

- DOR must receive a written complaint (letter) within 20 days after delivery of the BOR determination or within 30 days after the mailing date on the clerk's affidavit (if there is no return receipt). This date is specified in the BOR Clerk's affidavit according to state law ([sec. 70.47\(12\), Wis. Stats.](#)).
- This appeal process requires a non-refundable \$100 filing fee
- It is not available for properties with a fair market value over \$1 million or properties located in first class cities (Milwaukee)
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes are paid accordingly.

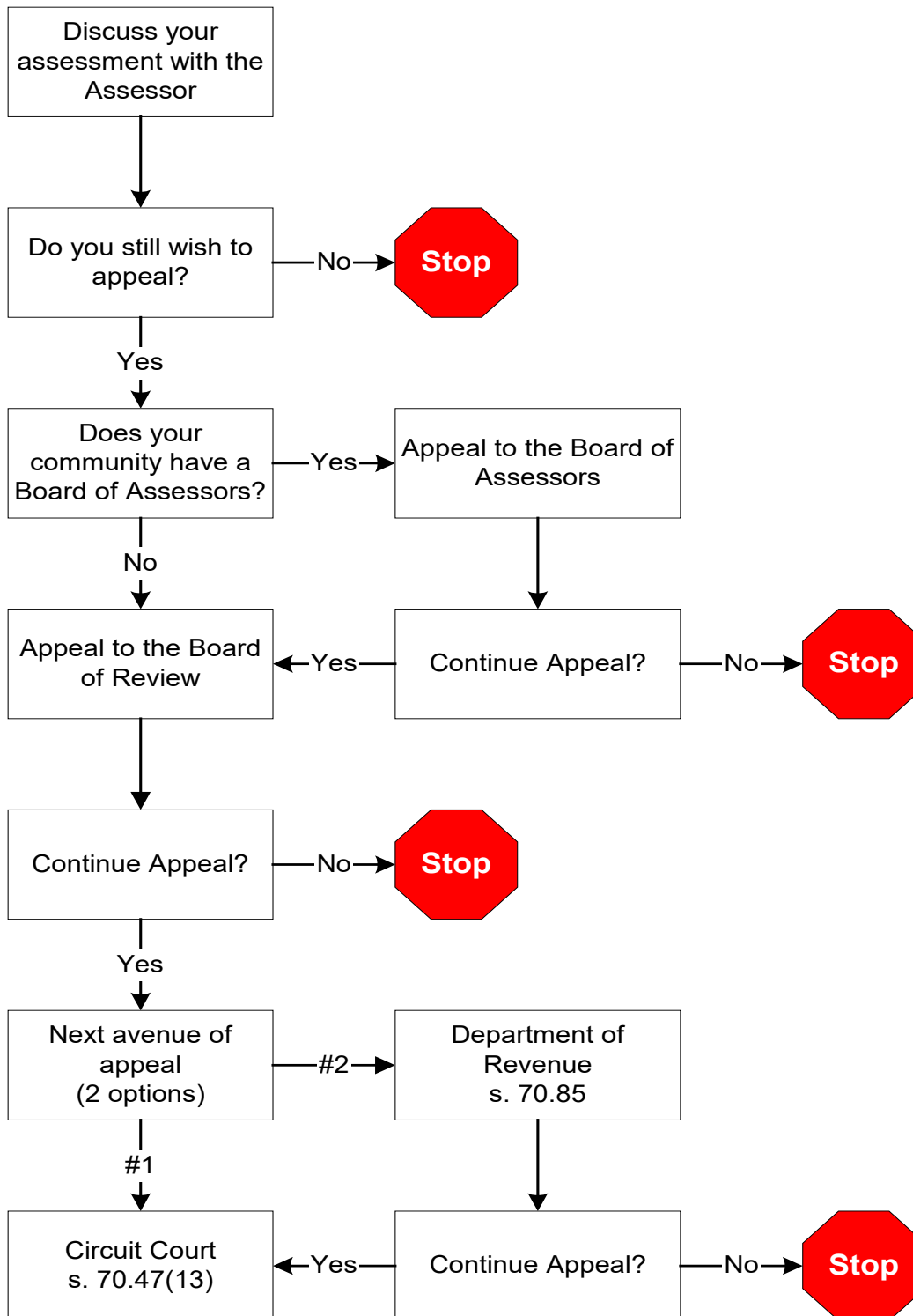
b. Submit complaint letter to DOR

- State that letter is an appeal to DOR under state law ([sec. 70.85, Wis. Stats.](#))
- Include name of the county and municipality (township, village, city) where the property is located
- Include your name, mailing address and phone number
- \$100 filing fee – make check payable to the "Wisconsin Department of Revenue"
- Send to the appropriate [DOR Equalization Bureau District Office](#)

c. DOR appeal information

- Both real and personal property may be appealed to DOR
- **10 percent threshold** – DOR will not change an assessment determined to be within 10 percent of the general assessment level of all other property in the municipality
- DOR will hold an informal conference with the property owner and the assessor where each may present evidence:
 - » If DOR feels adequate evidence was presented during the conference, it will make a decision
 - » If DOR does not feel it has adequate evidence, DOR will investigate the appeal. Once the investigation is completed, DOR will make a decision.
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly.
- DOR's decision may be appealed by an action for certiorari in the circuit court of the county where the property is located

d. Flowchart of the assessment appeal process



VIII. Reassessment

Reassessment under [sec. 70.75, Wis. Stats.](#)

Under state law ([sec. 70.75, Wis. Stats.](#)), (except in first class cities (Milwaukee)), the owners of at least 5 percent of the assessed value of all property in the municipality may submit a written petition to DOR for a reassessment of the municipality. The petition's basis must be that the municipality's property assessment is not in compliance with the law and that the public interest will be promoted by a reassessment. A petition for reassessment may be obtained from the Equalization Bureau District Supervisor.

Reassessment details

For a reassessment, the assessment roll in question would be completely redone. The property owners do not have to appear at the BOR to petition for a reassessment.

DOR holds a public hearing once a petition is verified to contain at least 5 percent of the assessed value of all property in the municipality. The public hearing provides property owners and municipal officials an opportunity to present evidence for or against a reassessment.

DOR then conducts an investigation of the assessment and can:

- Order a reassessment
- Order special supervision of succeeding assessments
- Deny the petition
- Dismiss the petition

Note: All costs incurred by DOR are charged back to the municipality.

IX. Tax Appeals

Municipality

1. Excessive assessment claim, state law ([sec. 74.37, Wis. Stats.](#))

- Under state law ([sec. 74.37, Wis. Stats.](#)), you can file a claim to recover the amount of general property tax imposed because the assessment of the property was excessive
- To file a claim on excessive assessment, you must first appeal to the BOR and have not appealed the board's decision to the circuit court or to DOR (unless notice, under [sec. 70.365, Wis. Stats.](#), was not given). The claim must be filed by January 31 of the year in which the tax is payable.

Claim on excessive assessment must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

A claim on excessive assessment cannot be filed if the BOR's determination was appealed to DOR or to the circuit court. No claim may be made unless the tax is timely paid.

2. Unlawful tax (sec. 74.35, Wis. Stats.)

The property owner does not need to appear at the BOR to appeal. State law ([sec. 74.35, Wis. Stats.](#)), provides for the recovery of unlawful taxes when one or more of the following errors are made:

- Clerical error made in the property's description or in the tax calculation
- Assessment included real property improvements that did not exist on the assessment date (January 1)
- Property was exempt from taxation
- Property was not located in the municipality
- Double assessment was made
- Arithmetic, transpositional or similar error occurred

Note: An "unlawful tax" does not include judgment questions about the valuation. Valuation issues must be addressed through the BOR appeal process.

Claim for recovery of unlawful taxes must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

A claim for the recovery of unlawful taxes paid to the wrong municipality must be filed within two years after the last date specified for timely payment of the tax. All other claims for recovery of unlawful taxes must be filed by January 31 of the year the tax is payable. No claim may be made unless the tax, or any authorized payment of the tax, is timely paid.

3. Denial of a claim under sec. 74.35 or sec. 74.37, Wis. Stats.

Under state law ([sec. 74.35](#) or [74.37](#), Wis. Stats.), you cannot claim excessive assessment unless the tax is timely paid. Claims under sec. 74.35 or 74.37 must be filed with the municipality by January 31 of the year the tax is payable.

If the municipality denies the claim, the municipality must notify you by certified or registered mail within 90 days after the claim is filed. You may appeal the decision to the circuit court within 90 days after receiving the denial. If the municipality does not act on the claim within 90 days, you have 90 days to appeal to the circuit court. If the municipality allows a claim under [sec. 74.35](#) or [74.37](#), Wis. Stats., it must pay the claim within 90 days after the claim is allowed.

X. Statutory References

The following are the references to the appeals procedures contained in [state law](#).

Municipal Assessor

- **State law (sec. 70.365, Wis. Stats.)** – requires the assessor to provide the real property owner a Notice of Changed Assessment at least 15 days (30 days in revaluation years) before the BOR
- **Sec. 70.45, Wis. Stats.** – details the notice requirements and time period the assessment roll must be open for public inspection before the BOR

Board of Assessors (BOA) – **state law (sec. 70.07 and 70.075, Wis. Stats.)** – details the members, organization and procedures of the BOA.

Board of Review (BOR) – **state law (sec. 70.46 and 70.47, Wis. Stats.)** – details the members, organization and procedures of the BOR.

Circuit Court

- **State law (sec. 70.47(13), Wis. Stats.)** – (Certiorari) provides for the property owner to appeal the BOR's decision to the circuit court
- **Sec. 70.85(4)(c), Wis. Stats.** – provides for the property owner to appeal DOR's 70.85 decision to the circuit court

Wisconsin Department of Revenue

- **State law (sec. 70.75, Wis. Stats.)** – provides for property owners to appeal the assessment of the entire municipality to DOR
- **Sec. 70.85, Wis. Stats.** – provides for the property owner to appeal an individual assessment to DOR

Municipality

- **State law (sec. 74.35, Wis. Stats.)** – provides for the property owner to appeal an unlawful tax to the municipality
- **Sec. 74.37, Wis. Stats.** – provides for the property owner to appeal an excessive assessment to the municipality

XI. Glossary

Arm's length sale – a sale between two parties, neither of whom is related to, or under abnormal pressure from the other.

Assessed value – dollar amount assigned to taxable real and personal property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and applies to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See Equalized value definition on next page, for fairness between municipalities).

Assessor – administrator charged with the assessment of property for ad valorem taxes; the precise duties differ from state to state depending upon state statutes.

Board of Assessors (BOA) – first level of appeal in first class cities (Milwaukee) and certain second class cities (Madison). It consists of members of the Tax Commissioner's or Assessor's staff who investigate and act on assessment complaints.

Board of Review (BOR) – quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk prior to adjournment of public hearings. The Board examines the assessment roll or rolls and corrects all apparent errors in description or computation, adds all

omitted property to the assessment roll and determines whether an assessor's valuation is correct from evidence brought before it. The Board cannot determine exempt or taxable status of property.

Certiorari – judicial review by the circuit court of an allegedly illegal or erroneous assessment. The circuit court reviews only the written record of the BOR proceedings. New evidence cannot be introduced.

Circuit court – first level of appeal of the court system. Usually located in each county, the circuit court hears appeals of the BOR, DOR or municipality decisions.

Comparable property – property that is similar to your property, including: location, style, age, size and other physical features, depending on specific market preferences.

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent of their full value.

Excessive assessment – an appeal to the municipality under state law ([sec. 74.37, Wis. Stats.](#)), claiming a property assessment is excessive. The property owner files a claim against the municipality to recover the amount of property tax imposed as a result of the excessive assessment.

Market value – most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. Reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Objection form – form you complete prior to BOR. If you do not answer all of the questions, the BOR may refuse to act on your appeal.

Open book – period the assessment roll is open for public inspection prior to BOR.

Real property – under most circumstances, real property includes the land, all buildings and improvements on it; and all fixtures, rights and privileges relating to it.

Reassessment – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. When a written complaint is made to the Wisconsin Department of Revenue by the owners of 5 percent or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, the department can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.

Revaluation – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with [sec. 70.055, Wis. Stats.](#), where expert help can be hired to work with the assessor in revaluing the district.

Unlawful tax – appeal to the municipality under state law ([sec. 74.35, Wis. Stats.](#)), claiming a tax is unlawful because a clerical error was made in the property's description or calculation of the tax, the assessment included improvements which did not exist on the assessment date, the property was exempt from taxation, the property was not located in the municipality, a double assessment was made, or an arithmetic transposition or similar error occurred.

XII. Form Examples

Notice of Board of Review Determination

Under state law (sec. 70.47(12), Wis. Stats.), your property assessment for the current year 20___ as finalized by the Board of Review (BOR) is listed below.

Property owner

General information

Date issued - -

Parcel no.

Address

Legal description

Town Village City

Municipality _____

Assessment information

20___ Original Assessment		20___ Final Assessment <small>(determined by BOR)</small>	
Land	\$	Land	\$
Improvements	\$	Improvements	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Personal property	\$	Personal property	\$
Total personal property	\$	Total personal property	\$
Total all property	\$	Total all property	\$

Appeal information

If you are not satisfied with the BOR's decision, there are appeal options available. **Note:** Each appeal option has filing requirements. For more information on the appeal process, review the Property Assessment Appeal Guide. Visit revenue.wi.gov and search keyword "Assessment Appeal."

Appeal to:

Department of Revenue (DOR) – must file within 20 days after receipt of the BOR's determination notice or within 30 days after the date specified on the affidavit if there is no return receipt. A \$100 filing fee is required. The fair market value of the items or parcels cannot exceed \$1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. (sec. 70.85, Wis. Stats.)

Circuit Court - Action for Certiorari – must file within 90 days after receiving the determination notice. The Court decides based on the written record from the BOR. You cannot submit new evidence. (sec. 70.47(13), Wis. Stats.)

Municipality - Excessive Assessment – must first appeal to the BOR and have not appealed the BOR's decision to Circuit Court or to DOR. You cannot claim an excessive assessment under sec. 74.37, Wis. Stats., unless the tax is timely paid. A claim under section 74.37 must be filed with the municipality by January 31 of the year the tax is payable.



Objection to Real Property Assessment

To file an appeal on your property assessment, you must provide the Board of Review (BOR) clerk written or oral notice of your intent, under state law (sec. 70.47(7)(a), Wis. Stats.). You must also complete this entire form and submit it to your municipal clerk. To review the best evidence of property value, see the Wisconsin Department Revenue's *Property Assessment Appeal Guide for Wisconsin Real Property Owners*.

Complete all sections:

Section 1: Property Owner / Agent Information				* If agent, submit written authorization (Form PA-105) with this form			
Property owner name (on changed assessment notice)				Agent name (if applicable)			
Owner mailing address				Agent mailing address			
City	State	Zip		City	State	Zip	
Owner phone () -	Email			Owner phone () -	Email		
Section 2: Assessment Information and Opinion of Value							
Property address				Legal description or parcel no. (on changed assessment notice)			
City	State	Zip					
Assessment shown on notice – Total				Your opinion of assessed value – Total			

If this property contains non-market value class acreage, provide your opinion of the taxable value breakdown:

Statutory Class	Acres		\$ Per Acre	Full Taxable Value
Residential total market value				
Commercial total market value				
Agricultural classification: # of tillable acres		@	\$ acre use value	
# of pasture acres		@	\$ acre use value	
# of specialty acres		@	\$ acre use value	
Undeveloped classification # of acres		@	\$ acre @ 50% of market value	
Agricultural forest classification # of acres		@	\$ acre @ 50% of market value	
Forest classification # of acres		@	\$ acre @ market value	
Class 7 "Other" total market value			market value	
Managed forest land acres		@	\$ acre @ 50% of market value	
Managed forest land acres		@	\$ acre @ market value	

Section 3: Reason for Objection and Basis of Estimate	
Reason(s) for your objection: (Attach additional sheets if needed)	Basis for your opinion of assessed value: (Attach additional sheets if needed)

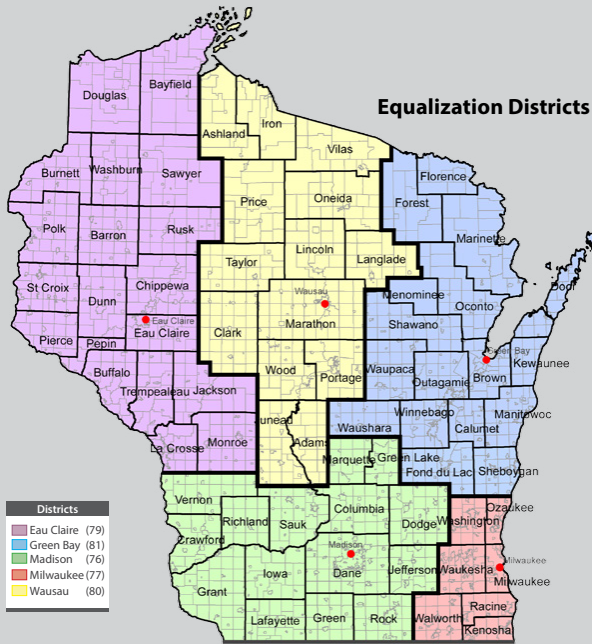
Section 4: Other Property Information	
A. Within the last 10 years, did you acquire the property?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide acquisition price \$ _____ Date - - (mm-dd-yyyy) <input type="checkbox"/> Purchase <input type="checkbox"/> Trade <input type="checkbox"/> Gift <input type="checkbox"/> Inheritance	
B. Within the last 10 years, did you change this property (ex: remodel, addition)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, describe _____	
Date of changes - - (mm-dd-yyyy) Cost of changes \$ _____ Does this cost include the value of all labor (including your own)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
C. Within the last five years, was this property listed/offered for sale?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, how long was the property listed (provide dates) - - (mm-dd-yyyy) to - - (mm-dd-yyyy)	
Asking price \$ _____ List all offers received _____	
D. Within the last five years, was this property appraised?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide: Date - - (mm-dd-yyyy) Value _____ Purpose of appraisal _____	
If this property had more than one appraisal, provide the requested information for each appraisal. _____	

Section 5: BOR Hearing Information	
A. If you are requesting that a BOR member(s) be removed from your hearing, provide the name(s): _____	
Note: This does not apply in first or second class cities.	
B. Provide a reasonable estimate of the amount of time you need at the hearing _____ minutes.	
Property owner or Agent signature	Date (mm-dd-yyyy)



XIII. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office Code	County Code	County Name	District Office Code	County Code	County Name	District Office Code
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	80	67	Waukesha	77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waushara	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	76	48	Pierce	79	71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 eqleau@wisconsin.gov
 Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 eqlgrb@wisconsin.gov
 Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 eqlmsn@wisconsin.gov
 Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1682
 eqlmke@wisconsin.gov
 Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

730 N. Third St
 Wausau, WI 54403-4700
 eqlwau@wisconsin.gov
 Ph: (715) 842-5885 Fax: (715) 848-1033



Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue



2020

Guide for Property Owners

2020 Guide for Property Owners

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I. Introduction

This guide provides general information about property assessment and taxation. Contact your local assessor for information about your property assessment and your local clerk for information about your property taxes.

II. General Property

Defined by state law, general property includes all taxable real and personal property, except property taxed under special provisions (ex: utility, forest crop, woodland tax, and managed forest property).

A. Real property, real estate and land

The land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

B. Personal property

All goods, wares, merchandise, chattels and effects of any nature or description having any marketable value and not included in real property.



C. Taxable/nontaxable property

All property is taxable unless exempted by state law. Common property types exempt by state law:

- State and municipal property
- Public and private school property
- Cemeteries
- Property used for abatement of air and water pollution
- Household furniture and furnishings
- Manufacturing machinery specific processing equipment
- Apparel and musical instruments for personal use
- Money, bonds and stocks
- Motor vehicles and aircraft
- Livestock, inventories and merchant's stocks
- Computers and electronic peripheral equipment

D. Uniform property tax

Article VIII of the State Constitution requires the uniform taxation of property. Article VIII also provides the following property taxation standards:

- Legislature prescribes taxes on forest property
- Taxation of agricultural land and undeveloped land does not need to be uniform with the taxation of other real property

The state legislature enacts all property tax and assessment laws. The property tax assessment laws are covered in [Chapter 70](#) of the Wisconsin Statutes.

III. Assessment and Its Purpose

An assessment is the value an assessor places on your property. This value determines what portion of the local property tax levy is covered by your property.

General property tax components

There are two basic components in any tax, the base and the rate. Multiplying the base times the rate, determines the tax amount.

1. Property tax base/rate

The base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village or city determines how much money must be raised from the property tax. In Wisconsin, the town, village, or city treasurer collects property taxes for the municipality, the school, the county and the state.

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) annually assesses all manufacturing property in the state. The assessor is appointed or elected at the local level.

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2. Assessed value vs. equalized value

a. Assessed value

The value the local assessor places on each real property parcel and on each individual's taxable personal property. Under state law, all non-agricultural assessments must be based on the property's market value as of January 1. State law recognizes that every municipality cannot be assessed exactly at market value each year. The law requires that each municipality is within 10 percent of market value once every five years. Assessed values are used to distribute the municipality's tax burden among the individual property owners.

b. Equalized value

It is necessary for the DOR to determine an equalized value by taxing jurisdiction. Equalized values are needed since property is assessed in different taxing districts at different percentages of market value. Uniform values are called equalized values because local levels of assessment are equalized and all non-agricultural property are valued on an equal basis, namely 100 percent of market value.

Note: The assessed value is important for maintaining equity among individual taxpayers within the municipality while the equalized value maintains equity between municipalities and counties.

c. Uses of equalized value

Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief. Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value. For example, a state levy is apportioned among all municipalities in the state; an individual county's levy among all municipalities in the county; and a school levy among the municipalities in the school district.

The value of all property in different municipalities (but in the same taxing jurisdiction) must be known to calculate how much of the total tax levy to apportion to each municipality. The values determined by local assessors cannot be used to apportion levies among different municipalities. To do so would violate the rule of uniformity, since the assessed values are not comparable among municipalities, whereas the equalized values are all at market value.

This mathematical example helps show how equalized values are used.

Example:

- County has within its borders three primary assessment districts: town, city and village
- County wishes to levy a property tax of \$40,000
- Since the county has no assessment roll of its own, it will apportion the total levy among the three primary assessment districts by sending a bill to each of them
- Assessed and equalized value of three primary assessment districts and the county are shown below

	Local Assessed Value	% to County Total of Assessed Value	Full Value or Equalized Value	% to County Total of Equalized Value	Ratio of Assessed to Equalized Value
Town	2,100,000	28.4 %	2,000,000	25.0 %	105.0 %
City	4,500,000	60.8 %	5,000,000	62.5 %	90.0 %
Village	800,000	10.8 %	1,000,000	12.5 %	80.0 %
County Total	\$ 7,400,000	100.0 %	\$ 8,000,000	100.0 %	

Since the county levy is a levy on property, the most logical way to apportion that levy among the districts is according to the proportionate amount of property in each district.

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If the assessed values were used, the apportionment of the county levy would be:

Town	28.4 %	of	\$40,000	=	\$ 11,360
City	60.8 %	of	\$40,000	=	\$ 24,320
Village	10.8 %	of	\$40,000	=	\$ 4,320
Total County Levy					\$ 40,000

By using the equalized values, the apportionment of the county levy is changed substantially:

Town	25.0 %	of	\$40,000	=	\$ 10,000
City	62.5 %	of	\$40,000	=	\$ 25,000
Village	12.5 %	of	\$40,000	=	\$ 5,000
Total County Levy					\$ 40,000

While the example relates only to the apportionment of the county tax, the apportionment of school tax, sanitary districts and other apportionments follow a similar pattern. There are over 100 statutory uses of equalized values.

IV. Assessors

A. Certification

State law requires certification of assessors by DOR. Certification involves an exam that tests their knowledge of appraisal and assessment law and administration. While there is no formal training required, assessors must show that they have acquired the knowledge essential to do a satisfactory job through successful completion of the certification exam.

In addition, many full time assessors in Wisconsin are active in professional organizations with established professional standards for assessors and appraisers. The municipally employed assessor and the independently contracted assessor and their staffs (except clerical help) must have current assessor certification at the appropriate level.

Five levels of assessor certification

1. Assessment Technician
2. Property Appraiser
3. Assessor 1
4. Assessor 2
5. Assessor 3

B. Wisconsin Property Assessment Manual (WPAM)

The [WPAM](#) specifies technical, procedural and administrative practices. It also defines procedures, policies, legal decisions and assessor performance expectations.

State law ([sec. 73.03, Wis. Stats.](#)), provides the authority for preparing the WPAM. The law requires DOR to prepare a manual that discusses and illustrates accepted assessment methods, techniques and practices with a view to more nearly uniform and consistent assessments of property at the local level. It also requires that the manual be amended by DOR from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, statutory changes, costs, and statistical and other information deemed valuable to local assessors by DOR.

V. Assessment Process

A. Municipal assessor is responsible for the assessment process:

- **Discover** – all real and personal property is subject to tax unless exempted by law
- **List** – property characteristics determine value
- **Value** – determine the value subject to property tax

B. Assessment classification

State law requires the assessor to classify land on the basis of use. Classification affects the assessed value. Beginning with assessments as of January 1, 2017, [2017 Wisconsin Act 115](#) created the following provision for drainage district corridors: "...the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 31 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#).

Eight statutory classifications for real property

- **Residential (Class 1)** – [sec. 70.32\(2\)\(c\)3., Wis. Stats.](#)
 - » Any parcel (or part of a parcel) of untilled land not suitable for the production of row crops, on which a dwelling or other form of human abode is located
 - » Vacant land where the most likely use is residential development
 - » Mobile homes assessed as real property are classified as residential
 - » Apartment buildings of up to three units are also classified as residential
- **Commercial (Class 2)**
 - » Land and improvements primarily devoted to buying and reselling goods
 - » Includes the providing of services in support of residential, agricultural, manufacturing and forest uses
- **Manufacturing (Class 3)**
 - » State law ([sec. 70.995, Wis. Stats.](#)), provides for the state assessment of manufacturing property
 - » Contact the [Manufacturing Bureau District Office](#) for information on qualifying uses
- **Agricultural (Class 4)**
 - » State law ([sec. 70.32\(2\)\(c\)1g., Wis. Stats.](#)), describes this as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
 - » Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock
 - » Buildings and dwellings associated with growing, production and associated services are classified as "Other" (Class 7)
 - » [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples

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- **Undeveloped (Class 5)** – [sec. 70.32\(2\)\(c\)4., Wis. Stats.](#)
 - » Areas commonly called marshes, swamps, thickets, bogs or wet meadows
 - » Fallow tillable land (assuming agricultural use is the land's highest and best use)
 - » Road right-of-way, ponds and depleted gravel pits
 - » Land because of soil or site conditions is not producing or capable of producing commercial forest products
- **Agricultural forest (Class 5m)**
 - » Under state law ([sec. 70.32\(2\)\(c\)1d, Wis. Stats.](#)), defines agricultural forest as land producing or is capable of producing commercial forest products, if the land satisfies any of the following:
 - Forest land is contiguous to a parcel that is classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
 - Forest land is located on a parcel containing agricultural land for the January 1, 2004 assessment and on January 1 of the current assessment year
 - Forest land is located on a parcel where at least 50 percent of the acreage was converted to agricultural land for the January 1, 2005 assessment year or thereafter
 - » [Agricultural Assessment Guide for Wisconsin Property Owners](#) provides classification examples
- **Productive forest land (Class 6)** – [sec. 70.32\(2\)\(c\)2., Wis. Stats.](#)
 - » Land producing or capable of producing commercial forest products. Forest land cannot include buildings and improvements.
 - » Forested areas that are managed or set aside to grow tree crops for "industrial wood" or to obtain tree products (ex: sap, bark, seeds)
 - » Forested areas with no commercial use made of the trees, including cutover
 - » Cherry orchards, apple orchards and Christmas tree plantations are classified as agricultural property
 - » Lands designated Forest Crop Land and Managed Forest Land by the Department of Natural Resources are entered separately in the assessment roll
 - » Improvements on Forest Crop Lands and Managed Forest Land must be listed as personal property under state law ([sec. 77.04\(1\)](#) and [sec. 77.84, Wis. Stats.](#))
 - » Forested areas primarily held for hunting, trapping or in the operation of game preserves, must be classified as forest, unless clearly operated as a commercial enterprise or exempt
- **Other (Class 7)** – [sec. 70.32\(2\)\(c\)1m., Wis. Stats.](#)

Buildings and improvements on a farm (ex: houses, barns and silos along with the land necessary for their location and convenience)

C. Property information

Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change your assessment because of building permits or sales activity even if he or she did not inspect your property.

The law requires that property be valued from actual view or from the best information that can be practicably obtained. An interior inspection results in a better quality assessment; however, it is not always possible to conduct interior inspections. To ensure receiving a complete and accurate valuation, it benefits the property owner to provide interior viewing access of their residence. For the purposes of valuation if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law ([sec. 66.0119, Wis. Stats.](#)), to view the interior of the home.

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Notification Process with Request to View Property Notice – ([sec. 70.05\(4m\) and \(4n\), Wis. Stats.](#)), requires assessors to provide property owners written notice when requesting an interior view of the residence. DOR recommends sending a letter, allowing 14 calendar days for a response. If the assessor does not receive a response, they may attempt in-person contact to obtain consent. If that step is unsuccessful, the assessor may send a certified letter including the notice. If an interior view remains necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

1. Sale of the property

- When a property sells, the assessor must review the sale
- Assessor verifies the facts surrounding the sale to determine if it is an arm's-length sale and usable for assessment purposes, this may include an interior inspection (requiring notice to the property owner) of the property
- Assessor uses sales to update assessments in a municipality when conducting a revaluation ([Reassessment/Revaluation](#))

2. New construction and improvement maintenance

- Under state law, the assessment must be based on the market value of the improvement. The assessor looks at how much the total value of the building and land changed due to the improvement. The cost may not be the true measure of any change in market value. However, under many circumstances, a prudent property owner will calculate the change in value due to remodeling approximates the cost of such work. If there is an increase in market value, it should be reflected in an increase in assessed value.
- If a building is under construction as of January 1, the best way for the assessor to get this information is with an on-site inspection and recording the data on the appropriate property record card
- On-site inspection reveals new or remodeled improvements not previously recorded
- If the property owner started new or remodeled improvements before January 1 (the assessment day) and finished after January 1, the assessor must find out how much was completed as of January 1 and assess the existing improvements as of January 1
- Normal home repairs and maintenance generally prevent property values from falling and usually do not warrant a change in the assessment

Example:

A property is worth \$90,000. As of January 1, the property owner started an addition, but only has a foundation. The property should be appraised at the \$90,000 plus the value of the foundation as of January 1. In such a case, the value of the foundation should be determined by the construction cost and could possibly be verified with construction receipts or the building permit.

D. Equitable assessment

If your property's assessment ratio is similar to the assessment level of the taxation district (see the [Glossary](#) section of this guide), then your assessment is equitable. To determine your property's assessment ratio, divide your property's assessed value by your property's current market value.

$$\frac{\text{Your Property's Assessed Value}}{\text{Current Market Value of Your Property}} = X\%$$

To make a sound decision, you must know your property's assessed value, current market value and the assessment level of the taxation district.

1. Sources of information are listed below

- Property's assessed value is recorded in the assessment roll and is shown on your tax bill
- Purchase price is usually the best evidence of market value if you have recently purchased the property
- Sale price of other property comparable to yours is the next best evidence of market value

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- Professionally prepared appraisal is a reliable estimate of market value
- Assessment level of the taxation district – to view, contact the assessor
- Estimated fair market value of your property (determined by dividing your assessment by the assessment level) is shown on your tax bill

2. Assessment compliance

Under state law ([sec. 70.05\(5\)\(b\), Wis. Stats.](#)), each municipality must assess all major classes of property within 10 percent of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10 percent of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

Full value law ([sec. 70.05\(5\), Wis. Stats.](#))

An example of how DOR monitors compliance under the six-year cycle.

- **2014, 2015, 2016, 2017 – First Notice of Non-Compliance**
The municipality has been non-compliant for four consecutive years, DOR issues the first notice of non-compliance by November 1, 2017
- **2018 – Second Notice of Non-Compliance**
The municipality has been non-compliant for five consecutive years, DOR issues the second notice of non-compliance by November 1, 2018
- **2019 – Order for Supervised Assessment**
The municipality has been non-compliant for six consecutive years, DOR issues an order for a state supervised assessment by November 1, 2019
- **2020 – DOR Supervises a Revaluation**
State supervised assessment completed

E. Notice of Changed Assessment

Under state law ([sec. 70.365, Wis. Stats.](#)), whenever an assessor changes the total assessment of any real property (or any improvements on Managed Forest Land that are taxed as personal property under [sec. 77.84\(1\), Wis. Stats.](#) by any amount, the owner must be notified. **The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g. Wis. Stats., for the current year and previous year and the difference between the assessments is \$500 or less.** However, failure to receive a notice does not affect the validity of the changed assessment.

The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the BOR meeting (or meeting of the Board of Assessors if one exists). The notice contains the changed assessment amount and the time, date and place of the local BOR (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to use to object to the assessment. The notice requirement does not apply to personal property assessed under [Chapter 70](#).

F. Assessment roll

Each property is described in books called "assessment rolls" that are open for examination at the clerk's or assessor's office during regular office hours. You may also view properties other than your own. Personal Property rolls are generally kept in alphabetical order by name of the owner.

Assessment roll contains the following for each property:

- Parcel number (also appears on tax bill)
- Property owner's name and address
- Legal description of the property
- Assessed values, by class

G. Assessment questions

Contact your assessor if you have questions about your assessment:

- When you meet with your assessor, review your property records and discuss how your assessment was made
- Assessors maintain a record of your property, which includes a physical description and information on how your assessment was developed
- These property records are considered open records, which means the public has the right to inspect them. This right does not include information gathered under a pledge of confidentiality or where access is restricted by law, such as personal property returns
- You may also view the records for other properties
- Discussing your assessment with the assessor may eliminate the need for a formal appeal to the BOR

H. Open Book

Attend the Open Book if you are unable to meet with your assessor – highly recommended

- Open Book refers to a period of time (before BOR begins) when the completed assessment roll is open for examination
- This period of time is an opportunity to discuss your property value with the assessor and provide reason for changing the value, if appropriate
- Assessor must be present for at least two hours while the assessment roll is open
- State law ([sec. 70.45, Wis. Stats.](#)), requires the municipal clerk (or commissioner of assessments in first class cities) to publish or post a notice specifying the open book date(s) at least 15 days (30 days in revaluation years) before the first day the assessment roll is open for examination
- Instructional materials on appealing your assessment to the BOR should be available at the open book
- At Open Book, the assessor is allowed to make any changes that are necessary to perfect the assessment roll
- When Open Book ends, any changes to the assessment roll (your property value) requires formal process in front of the Board of Review or circuit court
- Board of Review starts a minimum of seven days after the assessment roll is open for examination (Open Book) under state law ([sec. 70.45, Wis. Stats.](#)) ([sec. 70.47\(1\), Wis. Stats.](#))

VI. Board of Review (BOR)

A. Appealing your assessment

If you disagree with your assessment, under state law ([sec. 70.47, Wis. Stats.](#)), you may appeal the assessment. The BOR is the first step in the appeal process (except for appeals to properties in cities with a Board of Assessors as described previously). There is a local BOR for all property assessed by the local assessor. The Wisconsin Board of Assessors reviews manufacturing property assessed by the state assessors.

You may also appeal the property classification since it affects the assessed value of land classified as agricultural, undeveloped and agricultural forest.

The property owner cannot appeal to the circuit court under an action for certiorari or to DOR under state law ([sec. 70.85, Wis. Stats.](#)), unless he or she first appears before the BOR.

1. Requirements to appeal an assessment to the BOR

- a. If you intend to file an objection, you must file a written or oral notice of intent to appeal with the BOR clerk at least 48 hours before the first scheduled BOR meeting
 - 1) BOR may waive the 48-hour notice deadline
 - 2) If it is shown good cause and the submitted written objection within the first two hours of the BOR's first scheduled meeting, the BOR may waive the 48-hour notice requirement
 - 3) BOR may also waive the requirement up to the end of the fifth day of the BOR session if you submit proof of extraordinary circumstances for failing to meet the 48-hour notice and failing to appear during the first two hours of the first scheduled meeting
- b. You must file a completed written and signed form of objection to property assessment with the BOR clerk within the first two hours of the BOR's first scheduled meeting
 - 1) Objection should be filed in writing at least 48 hours before the BOR's first meeting
 - 2) You must object to the property's total value
 - 3) If an improved parcel, you cannot object to only the land value or only the improvement value
 - 4) Objection forms are available from the local clerk

BOR is responsible for raising and lowering any incorrect valuations and for correcting any errors in the roll.

Note: BOR's function is not one of valuation, but of deciding if the facts presented, under oath before the BOR, are valid. All deliberations must be done in open session and the BOR is required to decide each objection by a roll call vote. If the BOR votes to change an assessment, it must state on the record the amount of the correct assessment and that the correct assessment is reasonable in light of all relevant evidence received. Notices of the BOR's determinations are to be sent to property owners as the BOR completes its work.

2. Information used to determine assessments

Assessors consider information from many sources to determine your assessment.

a. Recent arm's-length sales

Under state law the best indicator of market value is a recent arm's-length sale of a property, provided it is in line with recent arm's-length sales of reasonably comparable property.

- Sales should be recent – those several years old may not reflect current market conditions
- Sales must be arm's-length – there should be no relationship between the buyer and seller affecting the sales price (ex: sales between relatives are typically not arm's-length sales)
- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and are acting in what they consider their own best interests
- Reasonable time is allowed for exposure in the open market

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- Payment is made in terms of cash in U.S. dollars or in terms of comparable financial arrangements
- Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

b. Comparable property – recent arm’s-length sales

If you did not recently purchase the property, the next best evidence is recent arm’s-length sales of reasonably comparable property.

- Comparable properties are those similar to your property in location, style, age, size and other features
- Example: Assume you own a ranch home built in 1962 that has 1,200 square feet, three bedrooms, one full bath and one half bath, a two car garage, and is on a level 7,200 square foot lot
 - » You should try to find recent arm’s-length sales of property in your area with the same or similar features
 - » The more features of the sale properties that are the same as your property, the stronger the indication that these sales prices represent your home’s market value
- Assessor should be able to tell you what comparable sales he/she used to determine the market value of your property

c. No recent arm’s-length comparable sales

- When there are no recent arm’s-length comparable sales, the value may be estimated using other available information. This may include sales of less comparable properties, asking prices, cost and income approaches to value, options to purchase, recent appraisals of your property, and insurance estimates.

3. Appealing to the Board of Assessors (BOA)

The City of Milwaukee and the second class cities (those that choose to do so) have a BOA. If a BOA exists, it is the first step of assessment appeal. This BOA is comprised of assessment personnel from the assessor’s office. The BOA is responsible for investigating all objections to valuation brought before it. If you are dissatisfied with the BOA determination, a property owner has 10 days from the receipt of the determination to notify the assessor that he or she would like to present testimony before the BOR.

B. Providing information to the BOR

State law allows the BOR to accept sworn written statements or testimony by telephone from property owners. The BOR determines whether it accepts information in writing or over the phone. Contact the municipal clerk to determine if the BOR accepts these forms of information.

State law allows the BOR to waive the BOR hearing for the property owner to appeal directly to the circuit court. The BOR determines whether it will waive the BOR hearing. Contact the municipal clerk if would like to appeal directly to the circuit court. **Note:** You cannot appeal your assessment to DOR under state law ([sec. 70.85, Wis. Stats.](#)). To help you understand the appeal process, view the [flow chart](#) the end of the appeals section.

The BOR can accept testimony by telephone, upon oath, from all ill or disabled persons. You must be prepared to present to the BOR a letter from your physician, surgeon or osteopath confirming your illness or disability. This letter should be filed with your objection form. You may designate a personal representative to appear before the BOR on your behalf. You must submit a completed agent authorization request with the objection form.

1. Testimony at hearing

Keep in mind, the assessor’s value and classification are presumed correct. You should not make the mistake of comparing your assessment to other properties. To have the assessment reduced, you must prove the property is over assessed compared to sales in the municipality. To have the classification changed, you must prove the property is not classified according to its predominant use.

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Under state law ([sec. 70.47\(7\)\(ae\), Wis. Stats.](#)), if you are planning to protest an assessment, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting. You must specify the information you used to arrive at that estimate. You should have information on the market value of your non-agricultural property, including: a recent arm's length sale of your property and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions affecting the property's market value.

The BOR allows sufficient time for the assessor and the objector to present information. The assessor can also request the BOR to subpoena witnesses to provide sworn testimony.

2. BOR member qualifications

Generally, the BOR consists of municipal officials. In first class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

A BOR may not convene unless it includes at least one voting member who attended a BOR training session within the two years prior to the BOR's first meeting. Each year, the municipal clerk must provide an affidavit to DOR stating whether the member training requirement is fulfilled.

3. BOR meetings/hearings

The BOR meets each year, any time during the 45-day period beginning on the fourth Monday in April, but no sooner than seven days after Open Book. In towns and villages the BOR meets at the town or village hall or some other place designated by the town or village board. If there is no hall, it meets at the clerk's office. In towns, it meets at the place where the last annual town meeting was held. In cities, it meets at the council chamber or some other place designated by the council. In Milwaukee it meets at a place designated by the tax commissioner.

If the assessment roll is not completed, the BOR must adjourn for the time needed to complete the roll and must post a written notice on the outer door of the meeting place stating the time and date the meeting is adjourned.

During the first two hours of the BOR's first meeting, the assessment roll and other assessment data are open for examination. If you are filing an objection to valuation, you must submit your written objection before the first meeting or during the first two hours (except, with proof of extraordinary circumstances, an objection may be filed up to the end of the 5th day of the BOR session). The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

The BOR corrects any errors in assessment that were made, inadvertently or otherwise. The BOR examines the roll and corrects all apparent errors in descriptions or calculations, and adds any property to the roll the assessor may have omitted. The BOR must notify the property owners concerned and hold hearings before it adds omitted property to the assessment roll and before any other lawful changes can be made.

All BOR meetings and deliberations must be publicly held and open to all citizens at all times. At least 15 days (30 days in revaluation years) before the first session of the BOR, the clerk must publish a class 1 notice in the newspaper, post notices in at least three public places in the taxation district and on the door of the town, village or city hall. The notice must specify the time and place of the BOR's first meeting. The notice must also contain the procedural requirements of state law ([sec. 70.47\(7\)\(aa\) and \(ac\) to \(af\), Wis. Stats.](#)).

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Statutory requirements include:

- Prohibiting a person scheduled to appear before the BOR from contacting or providing information to any BOR member about their objection
- Providing a notice to the BOR's clerk at least 48 hours before the first BOR meeting, stating whether the objector is asking for removal of a board member from hearing his or her appeal, identifying the person to be removed and estimating the length of time of the hearing
- Requiring the objector, when appearing before the BOR, to specify (in writing) an estimate of his or her property's land and improvement value and to specify the information used to arrive at that estimate
- Prohibiting a person from appearing before the BOR if he/she or the assessor valued the property using the income approach unless the owner supplies the assessor with all the income and expense information the assessor requests
- State law ([sec. 70.47\(7\)\(aa\), Wis. Stats.](#)), provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

4. Removal of a BOR member

a. Objector can remove a BOR member (except in First and Second class cities), if either of these conditions apply:

- Person objecting to his/her assessment requests the removal of a BOR member for any reason – only one member may be removed for this reason
- Member must show bias or prejudice (ex: a separate pending court action)

b. Request to remove a member or members of the BOR must meet the following requirements:

- Request must be made at:
 - » The time the objector provides his/her written or oral notice of intent to file an objection
 - » At least 48 hours before the first scheduled BOR meeting or at least 48 hours before the objection is heard if the BOR waived the 48-hour notice requirement
- Notice must identify the member(s) to be removed

BOR members may be removed for other reasons. A municipality must remove any BOR member who has a conflict of interest under a municipality ordinance in regard to the objection. An interested party can also remove a BOR member for bias when submitting an affidavit that states the nature of the bias or prejudice. In addition, any BOR member who violates the code of ethics for local government officials under state law ([sec. 19.59, Wis. Stats.](#)), by hearing an objection shall recuse himself or herself from the hearing.

5. Appeal a BOR Decision

A property owner has two ways to appeal a BOR decision. One is appealing to the circuit court under state law ([sec. 70.47\(13\), Wis. Stats.](#)), and the other is appealing to DOR under [sec. 70.85, Wis. Stats.](#) If a number of property owners feel there are severe inequities in the entire assessment roll, they may appeal for a reassessment of the entire municipality under [sec. 70.75, Wis. Stats.](#) ([see 70.75 Reassessment Guide](#)).

a. Appeal BOR Decision to Circuit Court

Under state law ([sec. 70.47\(13\), Wis. Stats.](#)), you may appeal a BOR determination by action of certiorari (a court order to review the written record of the hearing) to the circuit court. The court will not issue an order unless an appeal is made to the circuit court within 90 days after the you receive notification from the BOR. You cannot submit new evidence. The court decides the case based solely on the written record made at the BOR.

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If the court finds any errors in the BOR proceedings that make the assessment void, it sends the assessment back to the BOR for further proceedings and retains jurisdiction of the matter until the BOR determines an assessment in accordance with the court's order. Whenever the BOR makes its final adjournment prior to the court's decision, the court may order the municipality to reconvene the BOR.

b. Appeal BOR Decision to DOR

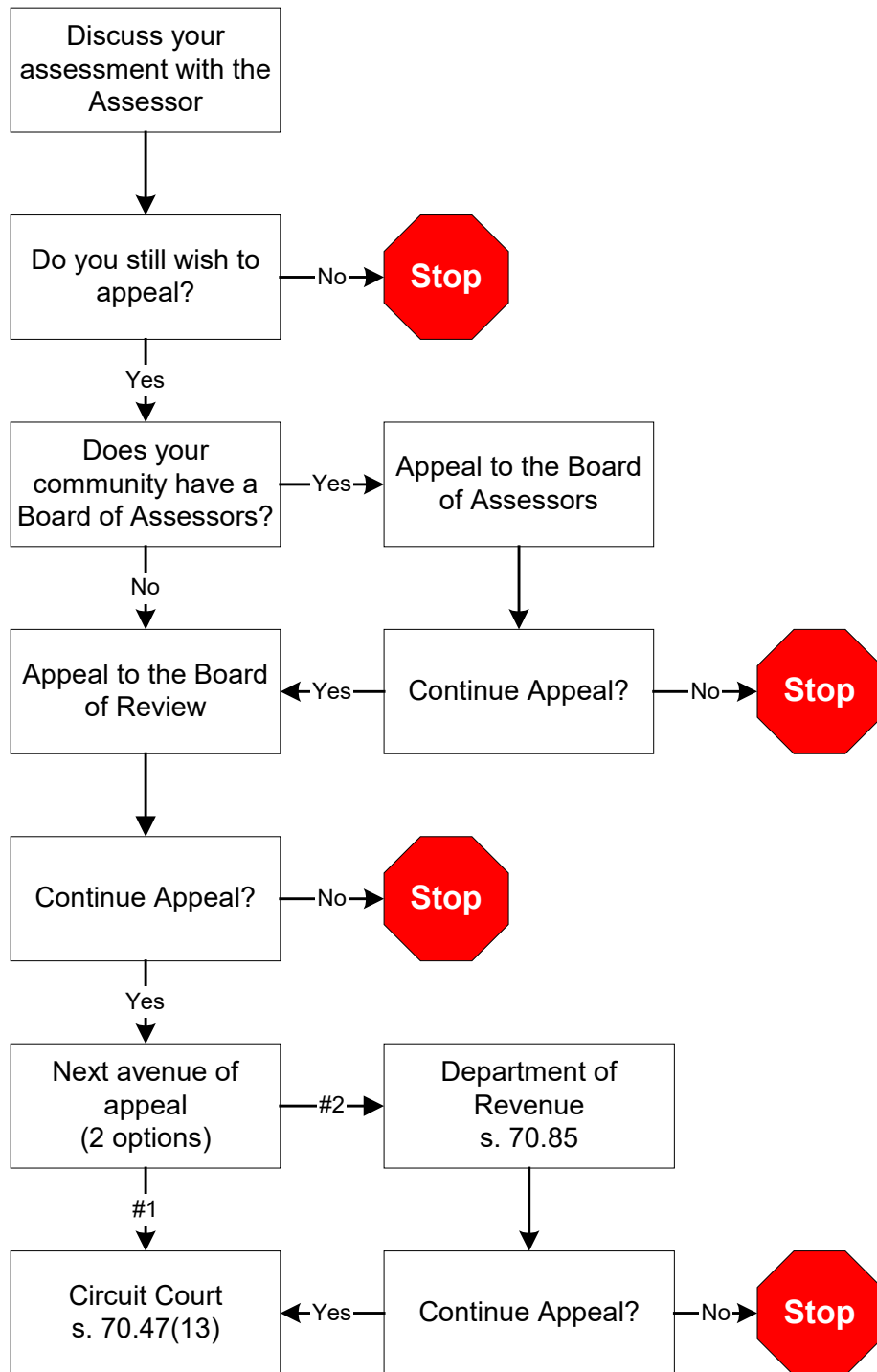
When you appeal a BOR decision to DOR, under state law ([sec. 70.85, Wis. Stats.](#)), DOR must receive a written complaint within 20 days after you receive the BOR's determination, or within 30 days of the date specified in the affidavit under [sec. 70.47\(12\), Wis. Stats.](#), if the taxpayer does not receive the notice. You must submit a filing fee of \$100 with the complaint. You may appeal both real and personal property under this section. DOR may not review the assessment if it is within 10 percent of the general level of assessment of all other property in the municipality, or if the property's value exceeds \$1,000,000 as determined by the BOR.

DOR may revalue the property and equalize the assessment without the intervention of the BOR, if the revaluation can be accomplished before November 1 of the assessment year or within 60 days of the receipt of the written complaint, whichever is later. If DOR adjusts the value, it is substituted for the original value in the assessment and tax rolls, and taxes are calculated and paid accordingly. You may appeal DOR's decision, by an action for certiorari, in the circuit court of the county where the property is located.

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c. Flowchart of the assessment appeal process

If you are not satisfied with your assessment, then consider the following assessment appeal process:



VII. Reassessment/Revaluation

The term reassessment, under state law ([sec. 70.75, Wis. Stats.](#)), means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all (or any part) of the taxable property in a municipality if its investigation determines the assessments are not in compliance with the law. DOR appoints one or more persons to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

A revaluation is done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done for 10 years, or reassessment is required under state law ([sec. 70.75, Wis. Stats.](#)). A full revaluation includes on-site inspections (interior and exterior), measuring and listing all buildings, taking photos, and sketching buildings.

A. Initiating a reassessment

Under state law ([sec. 70.75, Wis. Stats.](#)), except in first class cities (Milwaukee), the owners of at least 5 percent of the assessed value of all property in the municipality may submit a written petition to DOR for a reassessment of the municipality. The basis of the petition must be that the property assessment in the taxation district is not in compliance with the law and the public interest will be promoted by a reassessment. A petition for reassessment may be obtained from the [Equalization Bureau District Supervisor](#). The District Supervisor can also answer any questions you may have about circumstances of a potential [sec. 70.75, Wis. Stats.](#) petition. It is not necessary for property owners to have appeared at the BOR to petition for a reassessment.

B. Supervised assessment

A supervised assessment is an alternative to a reassessment. Under state law ([sec. 70.75\(3\), Wis. Stats.](#)), one or more persons are appointed by DOR to assist the assessor in making the assessment for the following year. DOR supervises the assessment work. The municipality pays all costs involved in a supervised assessment. A supervised assessment is very similar to a revaluation under [sec. 70.055, Wis. Stats.](#), in that new assessment records and assessed values are created. The previous year's assessment roll is not affected.

C. Initiating a revaluation

Whenever the governing body of any town, village or city believes it would be in the public interest to hire expert help to aid in making an assessment, it should contact the nearest [Equalization Bureau District Office](#). The Equalization supervisor will review the assessment situation and make recommendations to that municipality. These recommendations could range from spot adjustments (without expert help) to a complete revaluation of all taxable property (by expert help). If, after this consultation, the governing body believes it would be in the public interest to have a complete revaluation, it can pass a resolution per state law ([sec. 70.055, Wis. Stats.](#)), to hire expert help.

A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this, including:

- Current assessment was not made in substantial compliance with the law
- Inequities may exist within property classes
- Inequities may exist between property classes
- Governing body may want updated records to show the physical characteristics of all its taxable real and personal property
- Governing body may want an original inventory of all its taxable property

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When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.

Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

Before revaluation

Levy/(Total Assessed Value) = \$200,000/\$4,000,000 = .05 or 5%

After revaluation

Levy/(Total Assessed Value)=\$200,000/\$8,000,000= .025 or 2.5%

D. Trespassing and Revaluation Notice

State law lists the following requirements before entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) is allowed, once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits:

- **Purpose** – reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date** – entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- **Duration** – assessor’s visit must not be more than one hour
- **Scope** – assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice** – if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. ([sec. 943.15\(1m\)\(f\), Wis. Stats.](#))

If a reasonable written request (see [Notification Process with Request to View Property Notice](#)) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law ([sec. 70.05\(5\)\(b\), Wis. Stats.](#)) provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor’s authority to enter land, under [sec. 943.13](#) and [sec. 943.15, Wis. Stats.](#) If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide a link to the above noted statutory references, so persons visiting the website can click those links and review the statutes. (see [sample notice](#))

E. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. [943.13](#) and [943.15](#), Wis. Stats.).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

VIII. Levy and Rates

The governing body of each town, village, city, county, school district and state, levies the total amount of tax to be raised. However, it is the city, village or town that prepares the tax bill and collects the initial tax payment.

Each year the governing body of the city, village, town, county and school district adopts a budget for the following year. To finance the expenditures in the budget, it totals all expected revenue sources (ex: state aids, shared taxes, license fees, tuition). This amount is then subtracted from the estimated expenditure figure and the remainder must be raised from the property tax. In the case of the forestation state tax, the levy is determined by the state legislature and is applied in terms of a statewide rate (\$.1697 per \$1,000 of full value).

A. Tax rate

The tax rate is the rate necessary to raise sufficient money from the property tax to meet the levy. The tax rate is determined by dividing the total assessment of a district into the levy. The rate is often expressed in terms of dollars per thousand.

Each municipality must raise the funds needed to operate its own functions in addition to its share of the funds needed for the county and school district operations along with the state forestation tax. The total amount of the levy must be divided by the total assessed value of the municipality to establish the tax rate.

Example:

Tax Rate= Levy/(Assessed Value)= $\$1,000,000/\$25,000,000 = .04$

City of Badgerville	200,000
County Levy	230,000
School District(s)	560,000
State (forestation)	10,000
Total Levy	\$ 1,000,000

This example shows that the City of Badgerville must raise a total levy of \$1,000,000. The total assessed value of the City of Badgerville is \$25,000,000. Using these figures, the tax rate on property located within the City of Badgerville would be .04 per dollar of assessed value. Badgerville's tax rate is \$40 per \$1,000 of assessed value.

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B. General property tax bill

Using the previous example, suppose you own a \$50,000 home in the City of Badgerville that is assessed at \$45,000. All property in the City of Badgerville is being assessed at 90 percent of market value.

Your Tax = Your Assessed Value x Tax Rate

Your Tax = \$45,000 x .04 = \$1,800.00

State legislature provides for annual property tax relief. Your tax bill receipt from the City of Badgerville shows:

General Property Tax	1,800.00
State Credit	300.00 *
Balance Due	\$ 1,500.00

* Amount of State Credit is determined by a statutory formula and varies from year to year and from one tax district to another.

C. School taxes

Education in Wisconsin through high school is financed heavily by local revenues which in turn rely strongly on the general property tax. Property tax is based on the property's market value rather than benefits received, and must consequently fall uniformly on all taxable property.

IX. Collection

A. Property tax bills

Initial payments are made to local treasurers (or if later in the year, to the county treasurer). Municipalities turn a sizable portion over to other governmental units (school, county).

State law requires a municipality to mail the property tax bill to the taxpayer or the taxpayer's designee. If the tax bill is mailed to the taxpayer's designee, the designee must provide the taxpayer with a copy of the bill. The tax bills are usually mailed in December.

B. Payment of property taxes

This depends on the payment schedule your local government provides. Some municipalities allow payment in more than two installments and may have different plans for both real and personal property taxes. State law provides the following payment schedule unless your local governing unit enacted a different schedule. Be sure to check with your local clerk to ensure timely payment of your general property taxes.

1. Real estate taxes

- If you pay by installment, your first payment is due by January 31; the second installment is due July 31
- If your first installment of real property taxes, personal property taxes on improvements on leased land, or special assessments allowing an installment option is not received by the proper official on or before five working days after the due date of January 31, the entire amount of the remaining unpaid taxes or special assessments is delinquent as of February 1
- If your second (or any subsequent) installment payment of real property taxes, personal property taxes on improvements on leased land, or special assessments allowing an installment option is not received by the proper official on or before five working days after the due date, the entire amount of the remaining unpaid taxes or special assessments is delinquent as of the first day of the month after the payment is due and interest and penalties are due.

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2. Personal property taxes – all taxes on personal property, except those on improvements on leased land, shall be paid in full and received by the proper official on or before five working days after the due date of January 31

Note: For real estate and personal property taxes – if January 31 is a Saturday or Sunday, the period of five working days ends on the close of business on the first Friday in February. If July 31 is a Saturday or Sunday, the period of five working days ends on the close of business on the first Friday in August.

C. Interest on unpaid taxes

If you pay your taxes late, you must pay interest on the unpaid portion. This interest goes back to February 1 and accumulates at the rate of one percent per month. In addition, some counties impose an additional penalty of one half of one percent per month. If you don't pay your taxes at all, you may lose your property.

The sale or purchase of property may result in the tax bill not being sent to the correct property owner. Although the municipality is required to mail the tax bill to the taxpayer or to the taxpayer's designee, failure to receive the tax bill does not relieve the taxpayer of the obligation to pay the tax or any interest penalty. After purchasing a property, if you do not receive a tax bill, contact your municipality to ensure it changed its records showing you as owner. If you receive a tax bill when you no longer own a property, contact the municipality and provide the new owner's name and address.

D. Unlawful tax claim

1. Sec. 74.35, Wis. Stats., provides for the recovery of unlawful taxes under very specific conditions. An unlawful tax occurs when one or more of the following errors are made:

- Clerical error made in the property description or in the tax calculation
- Assessment included real property improvements that did not exist on the January 1 assessment date
- Property was exempt from taxation
- Property was not located in the municipality
- Double assessment was made
- Arithmetic, transpositional or similar error occurred

Note: An unlawful tax does not include judgment questions about the valuation. The subjective valuation issues must be addressed through the BOR appeal process.

2. You can recover unlawful taxes under state law (sec. 74.35, Wis. Stats.), by filing a claim with your municipality. The claim must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

A claim for the recovery of unlawful taxes paid to the wrong municipality must be filed within two years after the last date specified for timely payment of the tax. All other claims for recovery of unlawful taxes must be filed by January 31 of the year the tax is payable. No claim may be made unless the tax, or any authorized payment of the tax, is timely paid.

If the municipality approves the claim, payment must be made within 90 days after the claim is allowed.

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E. Excessive assessment claim

Under state law ([sec. 74.37, Wis. Stats.](#)), you may file a claim to recover the amount of general property tax imposed because the property assessment was excessive.

To file a claim on excessive assessment, you must first appeal to the BOR (unless notice under [sec. 70.365, Wis. Stats.](#), was not given). You must file the claim with the municipality by January 31 of the year the tax is payable.

Claim must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

You cannot file a claim on excessive assessment if you appealed the BOR's determination to DOR or to the Circuit Court. No claim may be made unless the tax is timely paid.

If the municipality approves the claim, payment must be made within 90 days after the claim is allowed.

F. Denial of unlawful tax or excessive assessment claim

If the municipality denies the claim, it must notify you by certified or registered mail within 90 days after the claim is filed. You may appeal the decision to the Circuit Court if you feel the decision is incorrect. You must appeal within 90 days after receiving notice that the claim is denied.

If the municipality does not act on the claim within 90 days, you have 90 days to appeal to the Circuit Court.

X. Assistance with Property Taxes

If you have a property tax question, first contact your local assessor. The assessor is familiar with your local area and has a copy of the property tax statutes, the Wisconsin Property Assessment Manual and other information.

For additional questions on property tax, contact the [DOR Equalization Bureau District Office](#) in your area.

A. Homestead tax credit

- Income based property tax credit program for homeowner and renters
- Reduces the property tax burden through a direct payment to low and moderate income Wisconsin residents
- Amount of the benefit varies, depending on total household income and property tax liability
- Renters count part of their rent as property taxes
- **For more information, contact:**

Wisconsin Department of Revenue
Homestead Credit Unit
PO Box 8906
Madison, WI 53708 8906
(608) 266 8641

B. Property tax deferral loan program

- Provides loans to qualifying elderly homeowners to help pay for property taxes
- Principal and interest are repaid when you transfer ownership of your home or move from your home
- Loan becomes a lien against your property
- [Wisconsin Housing and Economic Development Authority](#) (WHEDA) operates this program
- **For more information, contact:**
Property Tax Deferral Loan Program, WHEDA
PO Box 1728, Madison, WI 53701-1728
(800) 755-7835

C. Assistance for the elderly

- Voluntary Income Tax Assistance information (VITA) and Tax Counseling for the Elderly (TCE) [information](#) is located on DOR's website
- VITA is listed by county. These sites are designed to work on income taxes. The program also assists individuals who qualify for homestead credit or the earned income credit that helps with property taxes.

D. Property tax exemption for veterans

- State of Wisconsin does not offer a property tax exemption for veterans
- Department of Veterans Affairs administers the Wisconsin Veterans and Surviving Spouses Property Tax Credit program under state law ([sec. 71.07\(6e\), Wis. Stats.](#))
- Property tax credit provides a refundable property tax credit to eligible Wisconsin veterans and eligible surviving spouses.
- To be eligible for the property tax credit, the law requires that the veteran was a Wisconsin resident at the time of entry into active service or was a resident of this state for any consecutive five-year period after entry into active service.
- **For more information, contact:**
[Department of Veterans Affairs](#)
30 West Mifflin Street, PO Box 7843
Madison, WI 53707-7843
(608) 266-1311
Fax: (608) 267-0403

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XI. Real Estate Property Tax Bill

Your real estate property tax bill lists more than just how much you owe. Your tax bill also contains information about Local Spending, Local Assessment Practices, State Aids and Credits to Local Governments, Tax Rate, Special Purpose Costs, and Payment Procedures.

Property tax bill example

Refer to the example property tax bill while reviewing the next few pages. Your Property Tax Bill format may be slightly different from the example bill, however, it will still contain the same information.

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2019
VILLAGE OF BADGER
AMERICA CO.

BILL AND SUE HOMEOWNER
RR 9
BADGER WI 58425

IMPORTANT: • Correspondence should refer to tax number.
• See reverse side for important information.
• Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

LEGAL DESCRIPTION
PART OF THE FIRST ADDITION TO THE SECOND
ADDITION CONSISTING OF 1 LOT

PARCEL # 12-116-0029-0000

Not part of the bill template.
Prints only on bills for property
located within a Drainage District.

Drainage District Notification: \$

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	
22,000	76,900	98,900	98.9000000	.017243455	
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	185.01
22,250	77,750	100,000			

Taxing Jurisdiction	2018		2019		% Tax Change
	Est. State Aids Allocated Tax Dist.	2018 Net Tax	Est. State Aids Allocated Tax Dist.	2019 Net Tax	
STATE OF WI AMERICA CO	16,632	17.27	17,466	17.20	-4%
VILLAGE OF BADGER	116,684	183.29	117,737	183.32	.02%
SCH. DIST. #3150	659,459	1,220.87	569,823	1,188.45	-2.6%
TECH. COLLEGE #56	20,283	150.06	22,326	173.21	15.4%
Total	813,058	1,889.09	727,352	1,890.38	.01%
	First Dollar Credit	79.76		74.64	-6.4%
	Lottery & Gaming Credit	105.56		121.08	14.7%
	Net Property Tax	1,703.77		1,694.66	-0.5%

Make Check Payable to: JANE DOE TREASURER, VILLAGE OF BADGER RR 9, PO BOX 6890 BADGER WI 58425	Full Payment Due On or Before January 31 \$ 2,053.68	Net Property Tax \$1,694.66
	Or First Installment Due On or Before January 31 \$ 1,206.35	GARBAGE 359.02
Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	And Second Installment Due On Or Before July 31 \$ 847.33	

FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

TOTAL DUE FOR FULL PAYMENT
 PAY BY JANUARY 31 2020
 ▶ \$ 2,053.68

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-68602 (R. 8-15)

Check For Billing Address Change
 BILL AND SUE HOMEOWNER
 RR 9
 BADGER WI 58425



2020 Guide for Property Owners

1. Property tax year

A property tax bill delivered to you in December applies for the property tax in that same year. Payment is due in full by January 31. This due date does not indicate that the payment is for the next year property tax assessment. Property tax bills are always sent out in the year in which they apply.

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	.017243455
22,000	76,900	98,900	98.9000000		
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	185.01
22,250	77,750	100,000			

2. Local assessment practices

Bill and Sue Homeowner's land assessment and the home and other buildings assessment on the land are added together for the total assessment. The Total Assessed Value is estimated by the local assessor. DOR calculated the Average Assessment Ratio of the Village of Badger as a percentage. When an Average Assessment Ratio is considerably above or below 100 percent (or 1.0), a community-wide reassessment may be forthcoming. State law requires average assessment ratios to be within 10 percent of market value, that is, between 90 percent and 110 percent once every five years. This requirement promotes tax fairness. When community assessments are not regularly updated to reflect changes in the real estate market, unfair taxation can result. As properties increase in value at different rates, some property owners pay too much in tax and others pay too little. The Total Estimated Fair Market Value is calculated by dividing the Total Assessed Value by the Average Assessment Ratio. Property taxes are levied on the Total Assessed Value, not the Total Estimated Fair Market Value.

3. Use-value assessment of agricultural land

Note: If an entire parcel contains farmland assessed according to its use-value as agricultural land, the Estimated Fair Market Land and Total Estimated Fair Market Value cannot be estimated using the Average Assessment Ratio and, therefore, will not be shown.

4. Unpaid prior taxes

Owners with a star in the box noting unpaid prior year taxes should contact the county treasurer to resolve this issue.

5. Net assessed value rate

The Net Assessed Value Rate is the same as dollars per \$1000 of assessed property value. The Net Assessed Value Rate is calculated by adding each taxing jurisdiction's mill rate less the state credit.

6. Credit to local government

Part of the state credit consists of a School Levy Tax Credit.

Taxing Jurisdiction	2018 Est. State Aids Allocated Tax Dist.	2019 Est. State Aids Allocated Tax Dist.	2018 Net Tax	2019 Net Tax	% Tax Change
STATE OF WI AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF BADGER	116,684	117,737	183.29	183.32	.02%
SCH. DIST. #3150	659,459	569,823	1,220.87	1,188.45	-2.6%
TECH. COLLEGE #56	20,283	22,326	150.06	173.21	15.4%

2020 Guide for Property Owners

7. Local spending

Bill and Sue Homeowner live in Badger, Wisconsin where five taxing jurisdictions exist (state, county, village, school district, technical college). Common taxing jurisdictions include the State of Wisconsin (forestation tax), county, municipality (city, village, or town), local public schools, technical college, and sanitary district. Other districts may also be listed on your Property Tax Bill.

8. State aids and credits to local governments

Wisconsin is almost unique among the states in terms of the amount of taxes raised at the state level, but spent at the local level. Bill and Sue Homeowner can compare the Estimated State Aids Allocated to the tax district to the prior year figures. Bill and Sue Homeowner's share of the Net Tax in the tax district before Special Purpose Costs. This amount contains the tax owed to each taxing jurisdiction. The Two Years Net Tax amounts by tax jurisdiction are also listed along with a percent change comparison column. Bill and Sue Homeowner can compare the percent change of the Prior Year Net Tax figures to the Present Year Net Tax figures for each jurisdiction including the Totals for each tax year. The Lottery Credit for Bill and Sue Homeowner's property are listed in the Taxable Year.

9. First dollar credit

The First Dollar Credit is paid to the owner of any real estate parcel where at least one improvement owned by the landowner is located. The credit equals the school property tax on a certain amount of the value of the improvements. This credit value is calculated every year by DOR, after taking into consideration the estimated number of claims expected to be paid and school property tax rates (for K-8, Union High, and K-12 school districts).

The credit value is set at the level that distributes the available funds. If the value of the parcel exceeds the credit value, a full credit is paid. However, if the value of the parcel is less than the credit value, the credit is paid on the actual value of the parcel.

The First Dollar Credit is shown on property tax bills as a reduction of property taxes due. For taxpayers who pay their taxes in two or more installments, the credit is applied equally to each installment.

The credit is paid to municipalities on the fourth Monday of July. The municipality treats the credit the same as general property tax collections paid by taxpayers.

For additional information on First Dollar Credit, visit our [website](#).

813,058	727,352	1,889.09	1,890.38	.01%
First Dollar Credit		79.76	74.64	-6.4%
Lottery & Gaming Credit		105.56	121.08	14.7%
Net Property Tax		1,703.77	1,694.66	-0.5%

2020 Guide for Property Owners

XII. Tax Rate

The Net Assessed Value Rate is the same as dollars per \$1,000 of assessed property value. The Net Assessed Value Rate is calculated by adding each taxing jurisdiction's mill rate less the state credit.

In this case, Bill and Sue Homeowner will pay for each \$1,000 of assessed value. By taking this Net Assessed Value Rate and multiplying it by Bill and Sue Homeowner's Total Assessed Value, you determine Bill and Sue Homeowner's property tax before the lottery credit and any special purpose costs are included.

Make Check Payable to: JANE DOE TREASURER, VILLAGE OF BADGER RR 9, PO BOX 6890 BADGER WI 58425	Full Payment Due On or Before January 31	Net Property Tax	\$1,694.66
	\$ 2,053.68		
	Or First Installment Due On or Before January 31		
Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	\$ 1,206.35	GARBAGE	359.02
	And Second Installment Due On Or Before July 31		
	\$ 847.33		

XIII. Special Purpose Costs

Special assessments

Your tax bill may contain a special assessment for some type of public work (ex: sewer, water, street, alley, sidewalk). The assessor does not make special assessments. They are based on the cost of the improvement or the repair and billed only to properties benefiting from the work. If you have a question about a special assessment, contact your local clerk.

Bill and Sue Homeowner have some additional costs taxpayers in other districts may not see on their tax bills. Special Assessment, Special Charges or Special Taxes are listed in the upper-right section of the tax bill. Most of these costs are listed on the tax bill by type (ex: curb and gutter, street, refuse collection, or weed control).

XIV. Glossary

Apportionment – dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value

Arm's length sale – sale between two parties, neither of whom is related to or under abnormal pressure from the other

Assessed value – dollar amount assigned to taxable real and personal property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See Equalized value for fairness between municipalities).

2020 Guide for Property Owners

Assessment level – relationship between the total assessed value and the equalized value of non-manufacturing property minus corrections for the prior year over and under charges within a municipality – town, village, or city. For example if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the equalized value in the municipality is \$3,000,000 then the "assessment level" is said to be 90% ($\$2,700,000/\$3,000,000 = .90$ or 90%).

Assessment ratio – relationship between the assessed value and the fair market value. For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands

Chattel – in law, any property other than a freehold or fee estate in land. Chattels are treated as personal property, although they are divisible into chattels real, and chattels personal.

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent of their full value.

Excessive assessment – an appeal to the municipality under [sec. 74.37, Wis. Stats.](#) claiming a property assessment is excessive. The property owner files a claim against the municipality to recover the amount of property tax imposed as a result of the excessive assessment.

Fair market value – synonymous with a property's full value, market value or – in the case of personal property – true cash value. Fair market value is "the amount the property will sell for in an arms-length transaction on the open market between a willing seller not obliged to sell the property and a willing buyer not obliged to purchase it." *Waste Management v. Kenosha County Board of Review*, 184 Wis. 2d 541, (1994)

Full value – (1) the value at 100 percent of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, see pages 7-6 and 7-7 of the WPAM. (2) The same as equalized value, however is often used when referring to the value of school and special districts.

Levy – amount of tax imposed by a taxation jurisdiction or government unit

Market value – definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

2020 Guide for Property Owners

Reassessment – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. When a written complaint is made to the Wisconsin Department of Revenue by the owners of 5 percent or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, the department can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.

Revaluation – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with sec. 70.055, Wis. Stats., where expert help can be hired to work with the assessor in revaluing the district.

Tax rate – generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

Taxation district – town, village, or city. If a city or village lies in more than one county, that portion of the city or village which lies in each county (see sec. 74.01(6), Wis. Stats.)

Taxing jurisdiction – entity which is authorized by law to levy taxes on general property which is located within its boundaries. (See sec. 74.01(7), Wis. Stats.). In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts, for example.

Unlawful tax – an appeal to the municipality under state law ([sec. 74.35, Wis. Stats.](#)), claiming a tax is unlawful because a clerical error was made in the description of the property or computation of the tax, the assessment included improvements which did not exist on the assessment date, the property was exempt from taxation, the property was not located in the municipality, a double assessment was made, or an arithmetic transposition or similar error has occurred

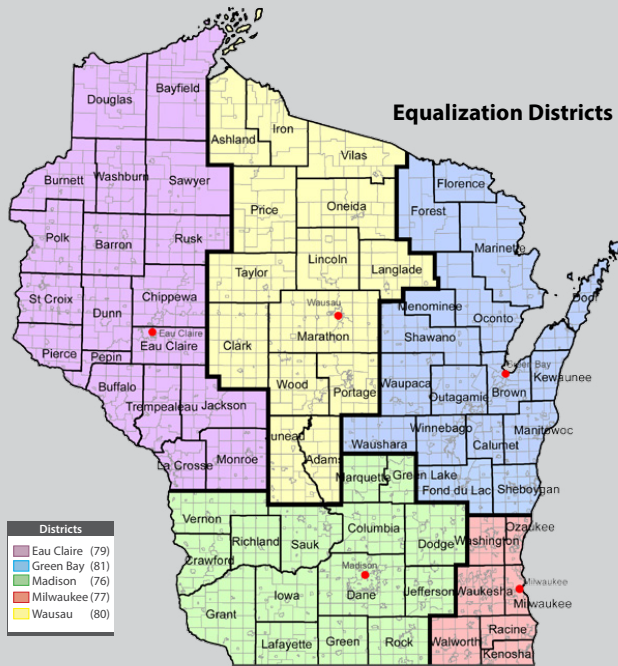
Use-value – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each taxation district in the state.

Use-value assessment – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.

2020 Guide for Property Owners

XV. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Monroe	79	63	Vilas	80
17	Dunn	79	41	Monroe	79	64	Walworth	77
18	Eau Claire	79	42	Oconto	81	65	Washington	77
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80

Equalization Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
 Eau Claire, WI 54701-2650
 eql Eau Claire
 Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
 Green Bay, WI 54301-5100
 eql Green Bay
 Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)

Mailing Address
 PO Box 8909 #6-301
 Madison, WI 53708-8909

Street Address

2135 Rimrock Rd #6-301
 Madison, WI 53713-1443
 eql Madison
 Ph: (608) 266-8184 Fax: (608) 267-1355

Milwaukee District Office (77)

819 N. 6th St, Rm. 530
 Milwaukee, WI 53203-1682
 eql Milwaukee
 Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)

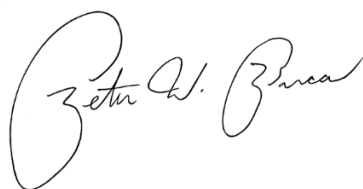
730 N. Third St
 Wausau, WI 54403-4700
 eql Wausau
 Ph: (715) 842-5885 Fax: (715) 848-1033



Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue