

NOTICE OF PROPOSED GUIDANCE DOCUMENT

Property Assessment

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

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PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to Wisconsin Department of Revenue until August 12, 2019 by:
Emailing bapdor@wisconsin.gov

LOCATION OF GUIDANCE

The final version of the guidance documents will be posted to allow for ongoing

comment: <https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>

<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>

<https://www.revenue.wi.gov/Pages/SLF/assessor-messages-home.aspx>

<https://www.revenue.wi.gov/Pages/Report/p.aspx#prop>

<https://www.revenue.wi.gov/Pages/Training/assessor-certification.aspx>

<https://www.revenue.wi.gov/Pages/ERETR/training-home.aspx>

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State of Wisconsin
Department of Revenue

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I certify the guidance document(s) attached or referenced hereto under sec. 227.112(6), Wis. Stats.:

I have reviewed this guidance document or proposed guidance document and I certify that it complies with sections 227.10 and 227.11 of the Wisconsin Statutes. 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 a 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 large, handwritten signature in black ink that reads "Peter W. Barca". The signature is written in a cursive style with a large, looped initial "P".

Peter Barca
Secretary of Revenue

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BENEVOLENT RETIREMENT HOMES FOR THE AGED

2009 Wisconsin Act 28 created a property tax exemption for benevolent retirement homes for the aged. The exemption is effective for the January 1, 2010, assessment year. Act 28 is available at <http://www.legis.state.wi.us/2009/data/acts/09Act28.pdf>, see pages 300-301.

The Department is currently developing language for the *Wisconsin Property Assessment Manual* (WPAM) that provides detail on administration of the exemption. The updates will be distributed when complete. The following summarizes the exemption, the valuation process, and the 130% of the average equalized value of a residential parcel for each county.

Sec. 70.11(4d), Wis. Stats.

- The property must be owned by a non-profit entity.
- The owner must be a benevolent association.
- The property must be used as a retirement home for aged.
- The property must not be used for profit.
- The fair market value of an individual unit (excluding common area) must be less than 130% of average equalized value of residential improved properties in same county for previous year.
- The statute can be viewed in its entirety at <http://www.legis.state.wi.us/rsb/Statutes.html>.

Property Valuation Steps

1. Determine the value of the individual units exclusive of “multi-user” & “amenities” common areas.
 - Use of comparable sales is recommended for determining the value.
2. Adjust for “residual common area” by subtracting 20% of value.
 - Result = unit value
3. Determine if the unit value is at or above the 130% benchmark - http://www.revenue.wi.gov/equ/130_calc.pdf.
4. Value and assess any land and improvements used “for profit.”
 - As an example, land and improvements leased to for-profit salon.
5. If 50% or more of the individual units are exempt:
 - The qualifying individual units are exempt.
 - The common areas are exempt, including land up to 30 acres necessary for location and convenience of buildings.
6. If less than 50% of individual units exempt:
 - The qualifying individual units are exempt.
 - The common areas are taxable, including land.

130% Benchmark Calculation Process

- $130\% \times \text{County Ave Equalized Residential Land Value} + \text{County Ave Equalized Residential Improvement Value}$
 - $\text{County Ave Equalized Residential Land Value} = \frac{\text{Total County Equalized Residential Land Value}}{\text{Statement of Assessment Number of Residential Land Parcels}}$
 - $\text{County Ave Equalized Residential Improvement Value} = \frac{\text{Total County Equalized Residential Improvement Value}}{\text{Statement of Assessment Number of Residential Improved Parcels}}$
- The calculation applies data from the prior year, e.g. the 2010 calculation applies 2009 data.
- The current year calculation is available at http://www.revenue.wi.gov/equ/130_calc.pdf.
- The Department will update this information on an annual basis each March.
- Sources of Data
 - Equalized Values: <http://www.revenue.wi.gov/equ/report2.html>
 - Parcel Counts: <http://www.revenue.wi.gov/report/a.html#assess> (Statement of Assessment)

Computer Exemption Guidelines for Assessors and Property Owners

State law (sec. 70.11(39), Wis. Stats.), exempts computers, software, and electronic peripheral equipment from property taxation. *These items are frequently assessed as manufacturing personal property.

Item	Description	Taxable/ Exempt	Comments
Alarm/Security systems	Central computer for alarm/security system	Exempt	Computer.
	Various security system sensory devices	Taxable	Equipment with embedded computerized components.
"All-in-one" printer/scanner/fax/copier	Combination device that includes an exempt device	Taxable	If this equipment can <i>only</i> operate using a computer, it is exempt as an electronic peripheral.
Amusement devices or arcade games	Electronic pinball and video games	Taxable	Equipment with embedded computerized components.
Automated warehouse equipment	Racks and other mechanical equipment	Taxable	Not connected to and operated by a computer.
Automotive diagnostic equipment	Electronic diagnostic equipment	Exempt	Computer and connected electronic peripheral equipment that collect, analyze store and retrieve data.
	Other diagnostic equipment	Taxable	Mechanical or not connected to a computer.
Bank teller machines/ATMs	Automated teller	Exempt	Networked computer, terminal, or electronic peripheral equipment.
Bowling and automatic scoring equipment	PC controlled equipment, networked PCs	Exempt	Computers, electronic peripheral equipment
	Pin setters, counters and scoring equipment	Taxable	Equipment with embedded computerized components.
Car wash equipment	Automated equipment	Taxable	Equipment with embedded computerized components.
Cash register/Checkout system and components	Scanner, scale, keyboard, register, computer, display screens, debit/credit card readers, check swipe, printer,	Exempt	Computer and electronic peripheral equipment - programmable electronic device(s) that can interpret, measure, store, retrieve, and process data.
	Mechanical - conveyor, tables, shelves	Taxable	Mechanical.
Copiers	All Copiers – networked, stand alone, etc.	Taxable	Exemption does not apply to copiers.
Credit card reader	Magnetic or optical strip reader	Exempt	Electronic peripheral equipment.
Delivery service tracking equipment	Scanner/code keypunch	Exempt	Computer or electronic peripheral equipment.

Item	Description	Taxable/ Exempt	Comments
Digital cameras	Still/Video Cameras	Taxable	Equipment with embedded computerized components. EXCEPTION: Digital cameras owned and used by a radio station, television station or cable television system (as defined in s. 66.0419(2)(d)) as part of a digital broadcasting equipment system are exempt under section 70.111(25) Wis. Stats. <u>Do not report exempt digital broadcasting equipment that is exempt under s. 70.111(25) on Schedule D-1 of the Personal Property Return.</u> Digital broadcasting equipment owned and used by anyone else remains taxable.
Digital Home Communication Terminals	Terminal used to decode satellite television signals	Taxable	Equipment with embedded computerized components.
Fax Machines	Fax machines (Except multifunction fax machines, please see "All-in-one")	Exempt	(Note: Fax machines that only perform the facsimile function were taxable for January 1, 2002 but are exempt for January 1, 2003.)
Fiber optic cables	Cables	Taxable	Telecommunications equipment.
Fire protection systems	Sensors/Alarms/Sprinklers	Taxable	Building components - real estate.
Forklift recharger	Electronic	Taxable	Electronic equipment with embedded computerized components.
Gaming devices/slot machines	Stand alone entertainment device	Taxable	Electronic equipment with embedded computerized components.
Gas pump	Pump equipment and housing	Taxable	Mechanical equipment.
Gas pump point-of-sale credit card swipe	Point-of-sale credit card reader in gas pumps	Exempt	Electronic peripheral equipment.
Gift Registration computer & equipment	Terminal or computer and display	Exempt	Computer & electronic peripheral equipment.
Global Positioning System equipment (GPS)	Navigation device - peripheral	Exempt	Electronic peripheral equipment. Exempt provided the device is connected to and operated by a computer.
	Self contained navigation device	Taxable	Electronic equipment with embedded computerized components.
Golf simulators	Stand alone entertainment device	Taxable	Electronic equipment with embedded computerized components.
Greeting card machine	Stand-alone	Taxable	Electronic equipment with embedded computerized components.
Grocery store scanners	Scanning equipment - portable handheld and checkout	Exempt	Electronic peripheral equipment. Reads codes (e.g., bar) for processing (retrieval of prices or inventory from a database)
Hotel reservations systems	Computer system	Exempt	Computer and electronic peripheral equipment used to enter, store, retrieve, display, and print reservations and other operating data.
Hotel security key system	Magnetically encodes cards used as "keys"	Exempt	Computer and electronic peripheral equipment. Programmable. Door locks are real estate.
Internet provider equipment	Computer system and peripherals	Exempt	Computers and electronic peripheral equipment - computers, modem banks, routers, hubs, disk arrays, software.
	Telephone lines	Taxable	Telecommunications equipment.
Leak detection equipment	Peripheral equipment	Exempt	Electronic peripheral equipment - Equipment connected to and operated by a computer.
	Stand alone equipment	Taxable	Electronic equipment with embedded computerized components.
Lighting systems	Electronically controlled lighting	Taxable	A building component.
Lottery ticket terminals	Dispenses online lottery tickets and scans tickets for past winning combinations	Exempt	Electronic peripheral equipment - connected to and operated by a computer. Communicates with a central database.

Item	Description	Taxable/ Exempt	Comments
Medical devices	Certain electronic imaging and monitoring devices	Exempt	Computer or electronic peripheral equipment - Examples include: ultrasound imaging device, magnetic resonance imaging device (MRI), and computerized axial tomography (CAT).
	X-Ray Imaging	Taxable	Not a computer or connected to and operated by a computer.
Optical equipment	Computer controlled equipment only	Exempt	Peripheral equipment requiring connection to a computer.
	Other equipment	Taxable	Equipment not connected to and controlled by a computer.
Photo processor *	Develops film, prints photos, scans and prints enlargements	Taxable	Electronic equipment with embedded computerized components.
Postage Meters	Calculates postage based on weight	Taxable	Electronic equipment with embedded computerized components.
Printing equipment *	Computer controlled equipment only	Exempt	Electronic peripheral equipment requiring connection to a computer.
Satellite dishes	Receives/sends various signals	Taxable	Electronic equipment with embedded computerized components.
Scales and packaging equipment	Electronic scales connected to computerized cash register	Exempt	Electronic peripheral equipment is connected to and operated by a computer. Communicates with a central database.
	Stand alone	Taxable	Mechanical and electronic equipment with embedded computerized components. Not connected to or operated by a computer
Sewing machines	Electric	Taxable	Electronic equipment with embedded computerized components.
Signs/electronic billboards/scoreboards	Signage and scoreboards	Taxable	Electronic equipment with embedded computerized components.
Television antennas	Receives video signal	Taxable	Not connected to or operated by a computer
Ticket dispensing equipment	Automated point-of-sale ticket dispenser	Exempt	Computer or electronic peripheral equipment -Takes input from user and communicates with central computer like ATM.
Time Clocks	Data collectors/ scanners with memory, processors, & internal modems	Exempt	Computer or electronic peripheral equipment.
	Manual punch card system or comparable	Taxable	Not a computer or connected to and operated by a computer.
Video Image Scopes/ Borosopes	Computer system and peripherals	Exempt	Computer and connected electronic peripheral equipment that collect, analyze store and retrieve data.
	Stand alone & self-contained equipment	Taxable	Equipment not connected to and controlled by a computer.
Word processors	Electronic typewriter	Taxable	Electronic equipment with embedded computerized components



2019 Assessment and Tax Roll Instructions for Clerks

Assessment and Tax Roll Instructions for Clerks

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Assessment and Tax Roll Instructions for Clerks

I. Overview Assessment Roll Process

A. Abbreviations Used in This Publication

- BOA – Board of Assessors
- BOR – Board of Review
- DNR – Wisconsin Department of Natural Resources
- DOR – Wisconsin Department of Revenue
- DPI – Department of Public Instruction
- ECR – Exempt Computer Report
- Imps – Improvements
- LGS – Local Government Services Bureau
- MAR – Municipal Assessment Report
- MFL – Managed Forest Land
- PFC – Private Forest Croplands
- SOA – Statement of Assessment (PA-521C)
- SOT – Statement of Taxes (PA-632A)
- TAR – TID Assessment Report
- TID – Tax Increment District
- TIW – Tax Increment Worksheet (PC-202)

B. General Information

1. Completing the form

It is important to timely complete the local assessment, assessment roll and Statement of Assessment (SOA) ([Form PA-521C](#)). A municipal clerk must file a copy of the SOA with the Wisconsin Department of Revenue (DOR) by the due date for two reasons:

- a. If a taxation district contains manufacturing property, DOR must review and approve the locally assessed values before adding its manufacturing property values and producing the final equated SOA and aggregate ratio
- b. To certify values by district, DOR needs the assessed values by school, technical college and special districts

2. Assessed values

The assessed values of the school, technical college, town sanitary, metropolitan sewer, and public inland lake protection and rehabilitation districts directly affect the full value of the overlying taxation district.

3. Equalized values

The equalized values of school districts must be determined by DOR and certified to DPI by October 1. DOR must also determine and certify the equalized values of technical college, town sanitary, metropolitan sewer, and public inland lake protection and rehabilitation districts to the various districts by November 1.

4. Level of assessment and classification

The assessor should assess real estate and personal property at the same level, and must correctly classify all property between real estate and personal property.

5. Manufacturing property

DOR determines manufacturing property values and provides these values to the taxation district if there is manufacturing property located in the taxation district. DOR sends a Notice of Assessment (showing the full value of the manufacturing property) in late spring. The property owner or the taxation district can use the assessment notice to file a written objection to the State BOA. DOR also prepares a full value assessment roll and provides it to the taxation district. The clerk must verify the accuracy of the school, technical college, and special districts codes for each parcel (or account) to determine if the property was placed in the proper districts. If any of the codes are missing or incorrect, a clerk should notify DOR immediately so DOR can correct the code before certifying the school district values on October 1. DOR does not place full values in the assessment roll.

Assessment and Tax Roll Instructions for Clerks

By mid-October, DOR begins sending the equated manufacturing rolls to those municipalities that filed their SOA. DOR posts final equated SOAs to our website as they are completed. **Note:** After a municipality has its final SOA equated and Aggregate Ratio calculated, the SOA cannot be equated again due to changes. A municipality should use these values to calculate mill rates and extend taxes. When these rolls are received, the clerk should enter the equated values of real estate in the real estate assessment roll and the equated values of personal property in the personal property assessment roll, or annex the sheets to each roll and treat the property separately. If entered in the rolls, a clerk should re-calculate all affected pages. Clerks should also enter values into the database before starting any tax roll work. Clerks must include the equated values in the calculations (ex: Mill rate, tax roll).

Before providing DOR with the local values, the following must occur:

1. Assessment process is complete
2. Assessor provided taxation district with the assessment roll
3. Clerk reviewed the assessment roll (sec. 70.52, Wis. Stats.) for mis-classified, omitted and/or duplicate assessments, and made necessary corrections
4. BOR was held and is closed
5. Clerk made any BOR change orders and recalculated roll totals
6. Clerk included completed SOA in the roll. **Note:** Line 16, "Aggregate assessed value of all property subject to the general property tax" of the SOA excludes any property values included on Lines 18 through 23.

6. Assessment and tax roll reports

a. Statement of Assessment

The assessment roll contains only one copy of the SOA. DOR posts the e-file form to our website on approximately May 1. After the clerk enters the county-municipal code, the form provides the codes and names of each school, technical college, and special district in the taxation district.

After completing the above steps, the clerk should complete and electronically file (e-file) the SOA with DOR using the DOR e-file form or by file transfer. The county generally uses the file transfer method. If the municipal clerk is not sure whether the SOA was submitted using the file transfer method, the clerk should contact the county directly.

DOR begins generating the final SOAs in mid-October for those districts that filed an acceptable SOA with DOR. The final SOA includes the taxation district's manufacturing values (if any) and the aggregate ratio for the district. DOR posts the final SOAs to our website.

b. Statement of Taxes

The SOT is available to e-file from our website on approximately November 22. A clerk should complete this form after all tax rates are calculated, the tax roll is complete, and tax bills are issued. Line T must reflect the total of all taxes entered on the roll. It is important to enter the amounts on the proper lines. Review the SOT instructions and those included in this document for column and line details on the SOT.

c. School district summary

Every taxation district located in two or more school districts should have a school district summary prepared and included in the roll, showing the total assessed value of each school district. DOR includes these school district assessed values on the Final Summary of Values and on the SOA. It is important that these assessed values are accurate, to ensure school taxes are correctly apportioned. If real estate and personal property are summarized separately, a clerk should add the two totals together and enter the total on the SOA. The same process applies to technical colleges if the taxation district is located in two or more technical college districts.

Assessment and Tax Roll Instructions for Clerks

d. Special district summary

Taxation districts with special districts should prepare a summary showing the total assessed value of each special district. A clerk should enter the total assessed value of all real estate and personal property for each special district on the appropriate line of the SOA, Special District Section (Lines 24-35).

e. Mill Rate Worksheet ([PA-5/623](#))

All assessment and tax rolls include the Mill Rate Worksheet, which helps the clerk take the necessary steps when calculating mill rates before extending taxes on the rolls. Mill rates are calculated for each taxing jurisdiction (county, municipality, school districts, technical colleges, and special districts), using each jurisdiction's assessed value within the municipality and apportioned tax levy. The Mill Rate Worksheet must remain attached to the rolls.

f. Mill Rate Area sheet ([PA-5/624](#))

The clerk uses this form to help establish and enter assessed values, enter applicable mill rates for each tax purpose, and determine a combined rate for each separate mill rate area in the taxation district. If the assessment roll is prepared correctly, the clerk can account for all general property assessed values in the taxation district by adding together the assessed values of all mill rate areas. The clerk can determine how many general property tax dollars are to be generated from each area by multiplying the assessed value of each mill rate area times the combined mill rate for each area. By totaling the general property tax dollars generated from each mill rate area, the clerk can verify the correct tax amounts are placed on the roll and guarantee the levy is met by the total tax collections from taxpayers and credits provided by the state

Note: This assumes there are no postponed or delinquent taxes. Clerks can utilize electronic rolls to do these calculations.

II. Important Dates/Requirements for Assessors and Clerks

1st Monday in May	<ul style="list-style-type: none">Assessor delivers the completed assessment roll to the clerk (sec. 70.50, Wis. Stats.)It must be delivered prior to the BOR meeting
1st Monday in May to 2nd Monday in May	<ul style="list-style-type: none">Clerks examine and correct assessment rolls (sec. 70.52, Wis. Stats.)Note: It is important to verify the assessment roll's accuracy at this time. Most of a clerk's tax work and subsequent reports depend on the accuracy of the assessment roll.
4th Monday in April	BOR to convene (sec. 70.47, Wis. Stats.) (45-day period) – no sooner than seven days after the last day the assessment roll is open for examination under sec. 70.45, Wis. Stats.
2nd Monday in June or after BOR	<ul style="list-style-type: none">Clerks of all taxation districts e-file the SOA with DOR's LGS Bureau (sec. 70.53, Wis. Stats.). File before this date, if possible.Assessor files the MAR with DOR's Equalization Bureau
November 20	DOR certifies the amount of state property tax credits for real estate and personal property allocation
3rd Monday in December	<ul style="list-style-type: none">Clerks of all taxation districts e-file the SOT with DOR's LGS Bureau (sec. 69.61, Wis. Stats.)Clerks of taxation districts with a TID must e-file a TIW with DOR's LGS Bureau prior to filing the SOT

Assessment and Tax Roll Instructions for Clerks

III. Real Estate Assessment Roll

A. Assessor Process

- Identify and value all taxable real estate, include MFL and PFC land
- Classify property according to use
- List the property on the assessment roll; code according to the correct classification
- Identify the taxing jurisdictions where property is located

Eight classifications of general taxable real estate (sec. 70.32, Wis. Stats.)

Class	Type	Code	Type of Value Allowed by Class	
1	Residential	A	Land	Imps
2	Commercial	B	Land	Imps
3	Manufacturing	C	*	*
4	Agricultural	D	Land	–
5	Undeveloped	E	Land	–
5m	Agricultural Forest	5m	Land	–
6	Forest Lands (Prod	F	Land	–
7	Other	G	Land	Imps

Note: DOR assesses all manufacturing real and personal property and distributes manufacturing equated rolls.

In addition to the general taxable real estate, these lands require special handling by assessors:

- PFC – Valued, taxed per acre
- MFL – Valued, taxed per acre

Each taxation district may have lands that are exempt from valuation and taxation. Generally, federal, state, county or local units of government own these properties. Churches or other fraternal or benevolent organizations can own other exempt lands. A list of exemption codes is available in the [Wisconsin Property Assessment Manual](#) (WPAM), Chapter 7, pages 28-29. DOR posts the WPAM to our [Publications](#) web page.

The assessor must follow the WPAM's requirements in identifying, valuing and classifying all real estate in the taxation district. The assessor must also follow the uniform standards of Professional Appraisal Practices (USPAP) as defined by DOR. The real estate assessment roll is designed to handle the majority of real estate within the general taxable category. The roll also lists real estate requiring special handling and reflects the exempt real estate. The column heading "Total Acres This Line" accounts for all acres within a legal description, and all acres within all legal descriptions listed on each separate page of the real estate assessment roll ([Form PA-539-2](#)).

Assessment and Tax Roll Instructions for Clerks

B. Specific Items on the Real Estate Assessment Roll

Work rolls are the legal parcel rolls reflecting all taxable real and personal property provided to assessors in varying formats, but all should contain the same basic information. Work rolls contain all the information from the previous year, allowing the assessor to update the current year's information. Assessors must review the work roll to identify all changes and determine which ones are necessary to reflect the current assessments for the taxation district.

Below are descriptions of the various entries an assessor makes in an assessment roll.

1. Property and owner identification

If a general taxable legal description consists of (or contains) only one statutory class of real estate, enter the proper code, acres, land value, and improvement value (if any) for the parcel only once on the bottom line. This may vary depending on the system used.

If a legal description is split into more than one statutory class (up to three classes of general taxable real estate), enter the proper information (ex: code, acres) for each class on a separate line. Total the acres and value for each separate class on the bottom line. This will verify totals for each separate class of acres and values with the total acre and value entries for this particular legal description.

- **Name and Address of Owner** – review and update as necessary
- **Description of Property** – review and make any necessary changes. The assessor is responsible for the completeness and correctness of legal descriptions.

2. General property

- **Class** – statutory class of general taxable real estate depending on its use – 1, 2, 4, 5, 5m, 6 or 7. [See chart.](#)
- **Acres** – of each classification are shown
- **Land value** – value of each land classification
- **Improvement Value** – value of all improvements (i.e., buildings) located on the land. Improvement values should always be accompanied by a land value and are the same classification as the land, except for Agriculture, Undeveloped, Agricultural Forest, and Productive Forest Lands, which do not have improvements
- **Total Value** – total of land and improvement values

3. PFC, MFL and county forest crop property

a. PFC

These are lands that must be identified and valued (assessed). Review all DNR orders and make all necessary changes to reflect withdrawals from this program. The assessed value is necessary for DOR to determine the "general property taxes that would have been paid" (back taxes) in those cases where the property owner elects, or is forced, to withdraw the lands under [secs. 77.01 to 77.14, Wis. Stats.](#) All lands currently entered in PFC may remain in the program until the contracts expire. At that time, the owners may apply to DNR to enter the lands in the MFL program.

Code 1

- Identifies the acreage and value of any lands ordered by DNR into this category (Regular Classification) **prior** to January 1, 1972
- Property taxed at 10¢ per acre

Code 2

- Identifies the acreage and the value of any lands ordered by DNR into this category (Variable Classification) **after** December 31, 1971
- Property taxed at \$2.52 per acre

Assessment and Tax Roll Instructions for Clerks

Code 3

- Identifies the acreage and the value of any lands originally ordered by DNR into this category (Special Classification) between 1949 and 1963
- Property taxed at 20¢ per acre

b. MFL

Per the DNR, a legal description may need to contain one or more MFL classes. In this event, for each code, enter the acreages, parcels and assessed value for each class. Total the MFL classes on the bottom line.

MFL entered after 2004

These lands **must** be identified and valued (assessed). The assessed value is required under [sec. 77.84\(1\), Wis. Stats.](#)

Code 5

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are **open** to public access for certain purposes (ex: hunting, fishing)
- Property is taxed at \$2.04 per acre

Code 6

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are designated as **closed** to public access
- Includes closed lands that are located in a proposed ferrous mining site
- Property is taxed at \$10.20 per acre

MFL entered before 2005

These lands **must** be identified and valued (assessed). The assessed value is required under [sec. 77.84\(1\), Wis. Stats.](#)

Code 7

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are **open** to public access for certain purposes (ex: hunting, fishing)
- Property is taxed at 74¢ per acre

Code 8

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are designated as **closed** to public access
- Property is taxed at \$1.75 per acre

Code 9

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are designated as **closed** to public access and located in a proposed ferrous mining site
- Property is taxed at \$7.87 per acre

Note: The assessor cannot place lands into or remove lands from PFC and MFL classifications unless the DNR authorizes the orders (ex: orders of renewal, orders of entry, or orders of declassification).

Assessment and Tax Roll Instructions for Clerks

C. Other Exempt Lands

- **Exempt Acres** – the code identifies ownership
 - » 1 = Federal
 - » 2 = State
 - » 3 = County governments
 - » 4 = Other exempt agencies/organizations respectively
- **Acres** – enter acres owned

Total Acres – total the acreages entered for the various classes/categories and enter in this column. This ensures every acre within any legal description, and all acres in the district are accounted for. **Note:** Some legal descriptions do not include acreage, particularly (residential or commercial) parcels in platted areas.

D. Parcel Count

Parcel count information is determined by adding the number of land value entries and improvement value entries for each code. Enter the total for land and the total for improvements for each class on a summary report.

1. Parcel count – (located at the end of the roll) is a count of the valuations entered for a particular class. Generally, the total land parcel count on the SOA does not equal the number of legal descriptions contained in your assessment roll:
 - a. Exempt parcels are not assigned and are not counted by class value
 - b. Legal descriptions may be split and valued in two or more statutory classes of real estate. (ex: a single legal description may contain three classes (codes) of land and would result in three land parcels in the count)
2. Land parcel count normally is greater than the improvement count since there may be parcels without improvement values

E. Assessment Roll Summary – the Assessor Must:

1. Identify all general taxable real estate in the taxation district, including MFL and PFC lands
2. Value this type of property equitably
3. Classify and list (code and enter) in the "Acreage & Value of Description Subject to General Property Tax" columns
4. Identify the taxing jurisdictions where the property is located
5. Check totals against the grand total and balance the acre and value entries for each taxable legal description. Review the summaries and compare the new totals with the previous year totals and current adjustments. Do not assume the entries and totals are correct.
6. Complete and mail the Notices of Assessment as required under [sec. 70.365, Wis. Stats.](#)
7. Complete and file the MAR with the [DOR Equalization Bureau District Office](#) for the county where this taxation district is located

F. Additional Information

- DOR provides the clerk with the final assessment roll once the personal property and other sections are completed. The clerk reviews the roll, makes any BOR changes and has the information loaded to the database. After receiving an updated summary, the clerk completes the SOA within the roll. The clerk then e-files the SOA with DOR, or submits it to the county if the county e-files the SOA on behalf of the clerk.
- If PFC/MFL acres submitted on the SOA do not match the acres reported by DNR, you must explain it in the SOA's "Comments" section



Assessment and Tax Roll Instructions for Clerks

IV. Private Forest Croplands and Managed Forest Lands

Although there are exceptions, the Wisconsin Constitution requires uniformity of taxation. The Constitution specifically mentions some of these exceptions (ex: taxation of forest, agricultural and mineral lands).

A. Special Laws

Below is a description of the special laws that were enacted. In some cases, these are found in chapters other than Chapter 70 of the Wisconsin Statutes. Since many of these special laws and provisions are quite detailed, only a brief description is provided. If you have questions, contact the [Equalization Bureau District Office](#) for the county where the municipality is located.

Important note: New entries into the PFC program are no longer permitted; however, landowners may apply for entry into the MFL program. Existing PFC contracts end on their original expiration date, unless withdrawn ([sec. 77.10, Wis. Stats.](#)) or converted to the MFL program ([sec. 77.82\(4m\), Wis. Stats.](#)).

B. PFC Law

Sections [77.01](#) through [77.14](#), Wis. Stats., govern PFC. Timber cutting is regulated on all forest cropland. Property owners of forest croplands agree to permit hunting and fishing by the public on such lands, subject to DNR regulations. The tapping of trees for maple sap is also permitted since sap is regarded as a product of the forest rather than a forest product and not subject to the severance tax.

- All PFC land must have an annual assessed value entered in each applicable year's roll from entry year to withdrawal. Thus, the assessor must assess each PFC parcel in the assessment roll each year to assist DOR in calculating the tax amount due if PFC land is withdrawn before the full contract period expires.
- Assessments must be made on the same standards used on similar lands in the district (i.e., those forest lands not under contract)
- Town must preserve each assessment roll containing a PFC entry for the life of the associated contract
- If the owner withdraws earlier, he/she is required to pay the taxes that would have been assessed had the land not been under the PFC contract
- Buildings on PFC land must be assessed as personal property
- Per state law ([sec. 77.04\(3\), Wis. Stats.](#)), "Out of all moneys received by any town from any source on account of forest croplands in such town, the town treasurer shall on or before November 15 pay 20 percent to the county treasurer and retain the remainder"

1. Code 1 – Regular classification (10 Cents Per Acre) – lands ordered into PFC before January 1, 1972:

Details:

- Taxed at 10 cents per acre
- Use Code 1 for these lands
- Enter the acreage, assessed value, school district, and any special district containing the legal description

The law first established regular PFC (Regular Classification), and included landowners within a forest protection district who otherwise met the requirements of the law and elected to enter descriptions of 40 or more acres of forest land. The owners then pay 10 cents per acre per year, plus a tax of 10 percent of the stumpage value of the timber when it is cut. The state pays an annual aid of 20 cents per acre.

Assessment and Tax Roll Instructions for Clerks

2. Code 2 – Variable classification (\$2.52 Per Acre)

A second per acre rate was created in 1971 by the DNR, increasing the tax per acre on lands ordered into PFC (regular classification) after December 31, 1971. It further provided that every ten years the tax per acre, upon determination and certification by DOR, can be altered to generate additional revenues.

Details:

- Currently taxed at \$2.52 per acre
- Use Code 2 for these lands
- Enter the acreage, assessed value, school district, and any special district containing the legal description

3. Code 3 – Special classification (20 Cents Per Acre)

In 1949, the legislature enacted sec. 77.15, Wis. Stats., creating special PFC (Special Classification). The special classification permitted landowners outside a forest protection district, who otherwise met the requirements of the law, to enter descriptions of 40 or more acres.

Details:

- Owners pay 20 cents per acre per year
- Not required to pay a severance tax for cutting timber
- No matching payments are made by the state

4. Repeal of sec. 77.15, Wis. Stats.

Under the 1963 legislature repeal of sec. 77.15, Wis. Stats., lands can no longer be entered under the special classification, since all lands are now in a forest protection district. Regular and special classification must continue to be designated separately on each annual assessment roll. Since the lands originally entered as special continue to be taxed under the provisions of the original contract, they must be designated as special classification on the current assessment and tax rolls.

Details:

- Use Code 3 for these lands
- Enter the acreage, assessed value, school district, and any special district containing this legal description

C. MFL Law

This law is meant to encourage the management of private forest lands for the future forest crop production for commercial use through sound forestry practices. It recognizes the objectives of individual property owners, compatible recreational uses, watershed protection, development of wildlife habitat and accessibility of private property to the public for recreational purposes.

An owner of 10 or more acres of contiguous forest land in a town or village may apply for entry. The landowner may elect to designate the entire entry open to public access for purposes of hunting, fishing, hiking, sight-seeing and cross-country skiing. The landowner may also elect to designate one area in a parcel as closed to public access.

1. MFL parcels entered after 2004 – enter acres, school district code and assessed value for each parcel

- **Code 5**
 - » Identifies acreages designated as "Open"
 - » Taxed at \$2.04 per acre
- **Code 6**
 - » Identifies acreages designated as "Closed"
 - » Taxed at \$10.20 per acre
 - » Includes: closed lands located in a proposed ferrous mining site

Assessment and Tax Roll Instructions for Clerks

2. MFL parcels entered before 2005 – enter the acres, school district code, any special district code, and assessed value for each parcel

- **Code 7**
 - » Identifies acreages designated as "Open"
 - » Taxed at 74¢ per acre
- **Code 8**
 - » Identifies acreages designated as "Closed"
 - » Taxed at \$1.75 per acre
- **Code 9**
 - » Identifies acreages designated as "Closed"
 - » Located in a proposed ferrous mining site
 - » Taxed at \$7.87 per acre

A property owner may request from DOR, an estimate of back taxes due if the property owner was to file a formal request with DNR. The property owner should complete the Request for Estimate of Withdrawal Tax for Managed Forest Land ([Form PR-296](#)) and submit it to DOR with the correct payment amount.

D. General PFC and MFL Information

- Orders issued by DNR for entry of lands under the MFL law before November 21 are effective January 1 of the following year
- Orders for entry issued on or after November 21, but by December 31, take effect January 1 of the following year
- **Note:** Withdrawn lands cannot be legally placed in the general tax roll until after they first appeared in the general assessment roll

PFC or MFL changes on the assessment roll can only be made after the DNR provides the assessor with receipt of the change. If the assessor is aware of possible violations, he/she may not put the land back on the normal assessment roll. The assessor must follow proper procedure by reporting the possible violations to the DNR forester for that county or to the attention of: DNR Forest Tax Unit, PO Box 7921, Madison, Wisconsin 53707. If the resulting DNR investigation determines the MFL or PFC status is in error, the assessor will receive a copy of the withdrawal order.

For more information on these law, contact your local DNR forester or the DNR Forest Tax Unit.

County Forest Crop Lands

- Some county-owned lands are also entered in the forest cropland program
- Identified by Code 4
- County-owned lands are neither taxed nor valued by the assessor (unlike the privately-owned acres entered in the program)

Assessment and Tax Roll Instructions for Clerks

V. Personal Property / Occupational Tax Roll

The personal property/occupational tax roll ([Form PA-5/647a1](#)) is designed to show personal property by category.

There are six categories of personal property:

1. Boats and Other Watercraft not exempt – exempt watercraft include: watercraft employed regularly in interstate traffic. Watercraft laid up for repairs. All pleasure watercraft used for recreational purposes ([sec. 70.111\(3\), Wis. Stats.](#)).
2. Taxable Machinery, Tools and Patterns – items used in manufacturing (DOR assessed)
3. Furniture, Fixtures and Equipment – Mainly office furniture, machines, data processing equipment, office partitions (not on real estate), signs, some non-licensed vehicles, radio and TV station equipment (usually including the towers and others)
4. A. All Other Personal Property not exempt – general office supplies (paper, envelopes), linens and towels in motels and hotels, logs and other forest products (logs, timber, lumber, shingles, poles, posts, cordwood, pulpwood, bolts, lath and other forest products not belonging to a merchant or manufacturer), Property and Franchises of Water and Light Companies (when all operating property of a utility is located in one taxation district), and other taxable items not listed in any other item
5. B. Improvements (buildings) on leased land
6. C. Mobile/Manufactured Homes

Personal property receives school levy tax credit as defined by [sec. 79.10, Wis. Stats.](#) Detailed instructions for calculating this credit are in the "Instructions for Calculations in Property Tax Rolls" ([Form PC-203](#)). DOR mails the Notice of School Levy Tax Credit/Estimated Major State Aids to the local clerk by November 20. The assessed value of the property remains the same with or without the credits.

Number of Personal Property Accounts – required on Line 10 of the SOA. This is a count of personal property owners in the assessment roll.

VI. Occupational Taxes

The personal property/occupational tax roll ([Form PA-5/647a1](#)) lists the information required for taxation of the various occupations stated in [Chapter 70](#) of the Wisconsin Statutes. The top of the form lists each occupation type, the number of tons, and the tax per unit. The number preceding each is the code used to identify that particular occupation.

Note: Enter occupational taxes on a separate page from personal property accounts.

Occupational taxes do not receive tax credits and they are not considered a personal property account for the entry on Line 10 of the SOA. Occupational tax information is reported on the SOT.

VII. Omitted Property

A. [Section 70.44, Wis. Stats.](#) – Assessment of Property Omitted

1. Real or personal property omitted from assessment in any of the two next previous years unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned using the net tax rate as provided in [sec. 70.43, Wis. Stats.](#), and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by DOR under [sec. 70.995, Wis. Stats.](#)

Assessment and Tax Roll Instructions for Clerks

2. Any property assessment increased by a local board of review under [sec. 70.511, Wis. Stats.](#), shall be entered in the assessment roll as prescribed under sub. (1)
3. As soon as practicable, the assessor shall provide written notice concerning the discovery of property omitted from assessment and concerning that person's appeal rights to the board of review to the owner of the property

B. Omitted Property Instructions

- Enter the owner's name and the legal description and/or address
- Enter the year the property was omitted from assessment and taxation
- You may only go back two years for assessing and taxing non-manufacturing omitted property
- For the 2016 tax roll:
 - » Omitted years can only be 2014 and 2015
 - » Any property discovered as omitted for 2015 after the BOR adjourned, is assessed and taxed in 2016 as "Omitted for 2015"

C. [Section 74.315, Wis. Stats.](#) – Sharing of Non-manufacturing Omitted Taxes

If the total of all non-manufacturing omitted taxes to include on the taxation district's next tax roll exceeds \$5,000, a clerk must file a Request for Sharing of Non- Manufacturing Omitted Taxes ([Form PC-205](#)) with DOR by October 1 in the year the omitted taxes appear on the tax roll. If the roll is not complete by October 1, the form must be filed before the next October 1. Only property correctly identified as omitted property by the assessor should be included on this form. Complete a separate form for each real estate parcel number, personal property account number and tax year. DOR will determine, by November 15, if the equalized value for the municipality was affected by this change in value. DOR will notify the taxation district of the determination.

Do **not** include manufacturing omitted tax to determine if omitted tax exceeds \$5,000 when deciding to file a form or on [Form PC-205](#) when filed. A clerk must submit [Form PC-205](#) electronically on DOR's website.

VIII. Section 70.43 Correction of Errors

A. [Section 70.43, Wis. Stats.](#) – Correction of Errors by Assessors

1. In this section "palpable error" means an error under [sec. 74.33\(1\), Wis. Stats.](#)
2. If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor must correct that error by adding to or subtracting from the assessment for the preceding year. The result must be the true assessed value of the property for the preceding year. The assessor must make a marginal note of the correction on that year's assessment roll.
3. The dollar amount of the adjustment determined in the correction under sub. (2) must be referred to the BOR and, if certified by that board, must be entered in a separate section of the current assessment roll, as prescribed by DOR, and must be used to determine the amount of additional taxes to be collected or taxes to be refunded. The dollar amount of the adjustment may be appealed to the BOR in the same manner as other assessments. The taxes to be collected or refunded must be determined on the basis of the net tax rate of the previous year, taking into account credits under [sec. 79.10, Wis. Stats.](#) The taxes to be collected or refunded must be reflected on the tax roll in the same manner as omitted property under [sec. 70.44, Wis. Stats.](#), but any such adjustment may not be carried forward to future years. The governing body of the taxation district must proceed under [sec. 74.41, Wis. Stats.](#)
4. As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information regarding that person's appeal rights to the BOR.

Assessment and Tax Roll Instructions for Clerks

B. [Sec. 70.43, Wis. Stats.](#) – Correction of Error Instructions

There are special forms ([PA-5/661](#)) in the back of the roll to manually complete these entries. You may also use the fill-in form located on our website. Enter the previous year's value and corrected value on the proper lines and in the appropriate property type column.

Determine the difference between the previous year's value and the corrected value, and enter the difference in the correct Amount of Adjustment column. If the corrected value is more than the previous year's value, the Amount of Adjustment is a positive amount and additional tax must be collected from the property owner. If the corrected value is less than the previous year's value, the Amount of Adjustment is a negative amount (use brackets () to denote a negative amount) and a refund is due the property owner. There is an Amount of Adjustment column for Real Property and one for Personal Property. Be sure to enter the adjusted amount in the correct column.

C. Net Mill Rate

From the previous year's assessment roll, enter the correct net mill rate (after tax credit) used to calculate the previous year's taxes on the property. (The net mill rate is the gross mill rate [for the applicable mill rate area] minus the school levy tax credit mill rate.)

Multiply the assessed value difference entered in the Amount of Adjustment column by the Previous Year's Net Mill Rate (col. f). For real estate, use the tax net school credit amount in col. (g). Also, enter any adjustment to the Lottery and Gaming or First Dollar credits (if applicable). The result is the amount of tax due (if Amount of Adjustment is positive) or amount of tax to be refunded (if Amount of Adjustment is negative). Enter the tax amount in col. (g), entry "N."

If additional taxes are collected under [sec. 70.43, Wis. Stats.](#), they may have to be shared with other taxing jurisdictions. Taxes refunded under [sec. 70.43, Wis. Stats.](#), may be able to be charged back to the other taxing jurisdictions. Refer to secs. [74.41](#) and [74.315, Wis. Stats.](#)

Note: If the net tax difference is a negative amount, the tax district may have to increase its local levy by the negative amount to compensate for the refund(s). Local municipal officials should review and discuss this before setting the local municipal levy.

D. [Sec. 70.43, Wis. Stats.](#) – Charging Back Refunded or Rescinded Taxes

If a municipality refunds or rescinds property taxes paid or assessed in error, the municipality may file a Request for Chargeback of Rescinded or Refunded Taxes ([Form PC-201](#)) with DOR. Form PC-201 may only be submitted after the taxes have been refunded or rescinded. For more information, see Publication [PA-600: Property Tax Refund Requests and the Chargeback Process](#).

IX. Board of Review

A. [Section 70.46\(1m\)\(a\), Wis. Stats.](#) – Board of Review

A person appointed to the office of town clerk, town treasurer or to the combined office of town clerk and town treasurer under [sec. 60.30\(1e\), Wis. Stats.](#), may not serve on a BOR under sub. (1).

(b) If a town BOR under sub. (1) had as a member a person who held the elective office of town clerk, town treasurer or the combined office of town clerk and town treasurer, and the town appoints a person to hold one or more of these offices under sec. 60.30(1e), Wis. Stats., the town board must fill the seat on the BOR formerly held by an elective office holder by an elector of the town.

B. [Section 70.50, Wis. Stats.](#) – Delivery of Roll

Except in First and Second class cities with a BOA, under [sec. 70.075, Wis. Stats.](#), the assessor must, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who must file and preserve them in the clerk's office.

C. [Section 70.52, Wis. Stats.](#) – Clerks to Examine and Correct Rolls

Upon receiving the assessment roll, the clerk must carefully examine it. The clerk must correct all double assessments, imperfect descriptions and other errors apparent on the roll, strike and correct the value of parcels of real property not liable to taxation. The clerk must add to the roll any parcel of real property not listed on the assessment roll or item of personal property omitted from the roll and immediately notify the assessor of the additions and omissions. The assessors shall immediately view and value the omitted property and certify the valuation to the clerk. The clerk must enter the valuation and property classification on the roll, and the valuation shall be final. To assist the clerk to properly correct defective descriptions, the clerk may request aid from the county surveyor whose fees for the services rendered must be paid by the town, city, or village.

Clerks utilizing an electronic roll must note errors found in the roll in the system. It is important for the clerk to examine and make any necessary corrections in the assessment roll before the BOR meets.

Examination and correction should include, but are not limited to:

1. Elimination of duplicate assessments
2. Addition to the roll of any taxable property omitted by the assessor in the current assessment. The clerk must ask the assessor to certify an assessed value of property omitted on the current roll ([sec. 70.52, Wis. Stats.](#)).
3. Elimination from the roll of any property illegally assessed by the assessor
4. Review of the following:
 - a. Assessor's treatment of PFC lands under secs. [77.04\(1\)](#) and [\(2\)](#), Wis. Stats., (these lands must be assessed and properly classed)
 - b. Assessor's treatment of MFL under section 77, subchapter VI
 - c. Assessor's classification of property –whether it is real estate or personal property
5. Make sure improvements are assessed with the legal description where they are located
6. Review each assessment (real estate and personal property) by the school district (elementary (K-8) and/or regular (K-12) school, or union high), and technical college. Review those parcels and applicable personal property assessments contained in other special districts containing area of less than the total taxation district. It is important all are properly coded.

Assessment and Tax Roll Instructions for Clerks

Clerk and BOR should not begin their hearing before reviewing these instructions

- [Section 70.48, Wis. Stats.](#), provides:

"When any valuation of real property is changed the clerk shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink . . . All changes in valuation of personal property made by the board of review shall be made in the same manner as changes in real estate."

- Do not make adjustments/corrections to only the totals. It is also important to make the changes in the different classes. If changes are made in the totals only, the clerk will not know in which property class the board intended the change to be made. The clerk will find it impossible to complete the SOA correctly.
- The clerk notifies the BOR members they must determine (1) the exact items in the assessment roll they will vote to change and (2) identify the value change for each item. If this is done, the proper corrections can be made in the total lines by the clerk. When the roll is completed, the red (corrected) figures are used in place of those stricken out. The roll will balance and cross check. The clerk must send all changes to the keeper of the assessment roll to be loaded into the database. Once complete, a new updated summary should be furnished to the clerk.

D. [Section 70.73, Wis. Stats.](#) – Correction of Tax Roll - (1) Before Delivery

(a) If any town, village, or city clerk or treasurer discovers that any parcel of land was erroneously described on the tax roll, the clerk or treasurer must correct the description.

(b) If a town, village, or city clerk or treasurer discovers that personal property was assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations were erroneously assessed together on the tax roll, the clerk or treasurer must notify the assessor and all parties interested (if the parties are residents of the county) in writing to appear at the clerk's office at some time, not less than five days thereafter, to correct the assessment roll.

(c) At the time and place designated in the notice given, the assessment roll must be corrected by entering the names of the persons liable to assessment thereon, both as to real and personal property, describing each parcel of land and giving its proper valuation to each parcel separately owned. The valuation given to separate tracts of real estate shall not together exceed nor be less than the valuation given to the same property when the parcels were assessed together

(d) The valuation of parcels of land or correction of names of persons assessed with personal property may be made at any time before the tax roll shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made, shall be held just and correct and be final and conclusive.

(1m) After Board of Review – if a town, village, or city clerk or treasurer discovers a palpable error, as described under [sec. 74.33\(1\), Wis. Stats.](#), in the assessment roll after the BOR has adjourned for the year under [sec. 70.47\(4\), Wis. Stats.](#), the clerk or treasurer must correct the assessment roll before calculating the property taxes that are due on the property related to the error and notify DOR of the correction under [sec. 74.41\(1\), Wis. Stats.](#)

(3) Notice of Correction – when the assessment roll is corrected, the clerk must enter a marginal note on the roll stating when the assessor made the correction. If the taxes are extended against the property previously, the clerk must correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected.

Assessment and Tax Roll Instructions for Clerks

E. [Section 74.05, Wis. Stats.](#) – Correction of Tax Roll Information

(1) Definition – in this section, "error in the tax roll" means an error in the description of any real or personal property, in the identification of the owner or person to whom the property is assessed or in the amount of the tax or an error resulting from a palpable error in the assessment roll.

(2) Duty to Correct – if the taxation district treasurer discovers an error in the tax roll after the tax roll was transferred under [sec. 74.03, Wis. Stats.](#), the clerk of the taxation district must correct the error. The clerk must keep a record identifying the place on the tax roll where each correction is made, briefly describing the correction and specifying the date when the correction was made.

A clerk should also send any correction to update the database. A new updated summary should be sent back to the clerk.

X. Statement of Assessment (SOA) (PA-521C)

On approximately May 1, DOR posts the current year SOA ([Form PA-521C](#)) on DOR's website. The school district, special district, technical college, county, and municipal codes auto-fill when a valid county and municipal name is entered. The SOA is submitted electronically to DOR by using the form or file transfer.

Important: The due date for filing the SOA with DOR is the second Monday in June or after the BOR. Do not file until after the BOR adjourns and all BOR adjustments are made to the roll.

A. DOR Uses the SOA to:

- Certify school, technical college and special district valuations
- Equate the state assessed manufacturing property in the taxation district (if any)
- Determine the ratio to use in calculating fair market value estimates

For these processes and other statistical uses of the assessment data, this information must be complete, accurate, and timely filed.

DOR audits the SOA and communicates with the person listed as the contact if we discover errors. Based on the reply, DOR may request an amended SOA. A municipality will not receive its final SOA (with aggregate ratio and manufacturing values) until DOR perfects the SOA filed by (or on behalf of) the clerk.

B. Recommended Procedure/Line Information

1. Perfect the assessment roll. After careful examination of the assessment roll ([sec. 70.52, Wis. Stats.](#)) and after the BOR has completely adjourned, the clerk must:
 - Review the summaries to ensure they reflect all changes and are correct. Most errors on the SOA occur because this was not done.
 - Check that all BOR changes were carried into all totals and summaries. Update the database.
2. Review/update all summaries. Updated summaries should be prepared and furnished to the town, village or city after all the BOR changes are made to the database. The summaries should, by class, reflect the total parcel counts, acres, land value, improvement value, total land and improvement value, total assessed value by school, technical college and special district. Special lands should also be summarized. The recommended format for a computer summary is the SOA format. Any updated summaries should be attached to the assessment roll.
3. Complete the roll copy of the SOA and e-file with DOR. All available fields have an entry, even if zero. Data may be submitted by filing [Form PA-521C](#) or by file transfer. The county generally uses the file transfer method. Clerks should contact the county if they are unsure who submits the SOA to DOR.

Assessment and Tax Roll Instructions for Clerks

4. [Form PA-521C](#) information

- **Lines 1 through 8** – entries come directly from the real estate summary. The entries are important and should always be accurately reported. The line classifications and column headings are defined and the entries should be placed in the appropriate spaces.

Note: Column A (Total Land Parcel Count) is usually greater than Column B (Improvement Parcel Count). Column C (No. of Acres) must be rounded to the nearest whole number. Column E (Value of Improvements) values should correspond with each improvement parcel count in Column B.

- **Line 9** – DOR's e-file form calculates the total of each column and the total value of land and improvements for each class under Column F (Column D plus Column E equals Column F). If the total on Line 9, Column F equals the total value on the real estate roll, the amounts were entered correctly.
- **Line 10** – enter the number of personal property accounts contained in the roll
- **Lines 11 through 14, Column D** – enter the applicable personal property values. This data comes directly from the personal property summary. Show the values of the various classes on the proper lines.
- **Line 15, Column D** – total personal property entries for Lines 11 through 14. The DOR e-file form calculates this total.
- **Line 16, Column F** – total of all property, equals Line 9, Column F plus Line 15. The DOR e-file form calculates this total.

Note: Do not include state assessed manufacturing values in any of the entries on Lines 1 through 16. This includes any amended forms after a final equated SOA was produced. Any question regarding the taxation of manufacturing property in the taxation district should be discussed with the assessor and/or [DOR's Manufacturing & Utility Bureau](#) for the county where the property is located. See list of district offices and contact information on pages 32.

- **Line 17** – enter the BOR final adjournment date (DD/MM/CCYY), name of assessor, and assessor phone number
- **Private Forest Crop** – enter the number of parcels, acres and value of the lands entered in the PFC program in the appropriate field. Do not enter the tax amounts.

This section of the SOA is designed to accommodate the three categories – (1) Regular, taxed at 10 cents per acre, (2) Variable, taxed at \$2.52 per acre and (3) Special, taxed at 20 cents per acre. Lands should have been entered in the assessment roll with a code designating the proper category. The assessor should have placed a value on them. If not, instruct the assessor to do so. Parcels, acres and values should have been totaled on the Real Estate Summary where you can find the totals to enter in the proper space. Check the records to see that all lands entered in this program are placed in the assessment roll correctly, and not valued as regular forest lands. The total acreage for PFC on the roll should agree with acreage on DNR records. If not, check your records and contact DNR for assistance to resolve any differences. PFC acreage on the roll must agree with acreage on the DNR records. If it does not, provide your explanation in the "Comments" section. It is important this information is correct.

- **Managed Forest Land** – enter the number of MFL parcels, acres and assessed value in the proper spaces. Each field is identified by category and these lands should have been entered in the assessment roll and totaled in the Real Estate Summary. Enter the correct acreage in the proper space. MFL acreage on the roll must agree with acreages on the DNR records. If it doesn't, provide your explanation in the "Comments" section. It is important this information is correct.

Note: None of the lands entered on Lines 18 through 21 should be included in any of the other values on this document.

Assessment and Tax Roll Instructions for Clerks

- **Line 22(a)** – enter the county forest crop acres
- **Line 22(b), (c), (d) and (e)** – enter other exempt acreages within the proper category
- **Line 23(a) and (b)** – enter the value of omitted property. This is property omitted from taxation in any of the two previous years. This value must be positive.
- **Line 23(c1) and (c2)** – enter the total real estate and personal property assessed value adjustments (difference between the original and corrected amounts) under [sec. 70.43, Wis. Stats.](#) These amounts are located on the sec. 70.43 Corrections Form located in the Omitted Property/sec. 70.43 Corrections section of the assessment roll. If the value was reduced, enter as negative.
- **Line 23(d), (e), (f1) and (f2)** – these fields are auto-filled on the final SOA (if applicable) by DOR
- **Special Districts** – DOR is required to certify the equalized values of legally formed Town Sanitary Districts, Public Inland Lake Protection and Rehabilitation Districts and Metropolitan Sewer Districts in the state. Therefore, the assessed value of all property within the taxation district (both real estate and personal property) contained within one or more of these districts, must be reported to DOR by the correct district.

DOR's e-file form auto-fills the various codes and names of the special districts located in the taxation district. If a district is missing, contact DOR. Not all taxation districts have special districts within their borders.

Clerks must ensure that each real property parcel and each personal property account within the boundaries of a special district were properly coded to that district and correctly entered into the database. The county or municipality's computer system can summarize the total assessed value of each special district, and apply the proper mill rates to the parcels/accounts for calculating the correct taxes. Using the assessed value summary, enter the total assessed value of real estate and personal property for the special district in Column D, located in the special district. Tax apportionments are calculated using equalized values, which are based on the values entered on the SOA. The data needs to be complete and accurate.

Note: Even though a special district may not be actively levying taxes, you must report the value(s) to DOR as long as the district has not been dissolved.

- **School Districts**
 - » DOR's e-file form auto-fills the school district number(s) and name(s) for all K-8 and K-12 school districts within the taxation district. If a district is missing or incorrect, contact DOR. Obtain the values for these districts from the computer summary. Enter the correct value in the proper school district.
 - » Total of K-8 and K-12 school districts automatically calculates, adding amounts for each school district entered. The total assessed value must equal the amounts on Line 16, Column F and Line 59, Column D. The tax apportionment(s) certified by the school district(s) is calculated using equalized values, which are based on the values entered on the SOA.
- **Union High School Districts**
 - » DOR's e-file form auto-fills the union high school district number(s) and name(s) for all union high school district(s) within the taxation district. Obtain and enter the values for these districts on the proper line. If a district is missing or incorrect, contact DOR.
 - » Total auto-fills the total of the amounts entered for the union high school districts. This amount must equal the total value of all K-8 school values listed in the school districts section.

Assessment and Tax Roll Instructions for Clerks

- **Technical Colleges**

- » DOR's e-file form auto-fills the technical college district number(s) and name(s) for all technical college district(s) within the taxation district. Obtain and enter the values for these districts on the proper line. If a district is missing or incorrect, contact DOR.
- » Total auto-fills the total of the amounts entered for the technical colleges. This amount must equal the total value listed on Line 16, Column F and the school district section.

- **Certification Section** – enter preparer's information

- **Comments** – enter any applicable comments. If there are any MFL or PFC discrepancies, enter an explanation in the Comments section.

C. Final Equated Statement of Assessment

By mid-October, DOR runs our first batch of perfected SOAs through the Equated Roll process. This pulls in manufacturing values and calculates the final aggregate ratio used to calculate property tax bills. DOR posts the Final Equated SOAs to our website.

D. Amending the SOA

Changes in Assessments

File an amended SOA if the total final local value shown in the tax roll disagrees with the assessment roll (Line 16 of the Final SOA). The amended SOA must be completed (to include all line entries) as if it is being filed for the first time with the correct amounts. Enter all applicable amounts. If change is reported for Lines 1 through 16, also report the change for any school district and/or special purpose district which is affected. The assessment roll and tax roll must agree.

If an amended SOA is submitted after a Final SOA is produced, DOR will process it but the amended values will not be reflected on the Final SOA. Use the aggregate ratio and the amended values in calculating estimates of fair market value for tax bills.

XI. Mill Rate Worksheet (PA-5/623)

The Mill Rate Worksheet ([Form PA-5/623](#)) is included in assessment and tax rolls to help clerks prepare tax rolls, which will distribute the tax burden accurately and with fairness, according to the law. This worksheet handles only general property taxes. Special assessments, special charges, delinquent utility charges, taxes on omitted property, taxes on PFC acres, MFL acres and occupational taxes are not part of this worksheet; these items are handled in other areas of the tax rolls. The mill rate worksheet accepts the assessed values determined from the county or municipalities computer system summaries.

This worksheet must remain attached to the assessment and tax roll systems. It provides a systematic approach to preparation of tax rolls and assures the accuracy of the rolls. It serves as a concise record of the clerk's calculation of mill rates. It also provides an explanation of the general property tax structure to owners of taxable general (both real and personal) property in a particular taxation district.

Before starting any tax rate calculations, be sure:

1. Assessed values in the computer database are complete and correct
2. Equated manufacturing values (if any) were received and entered into the database

Request an updated summary and verify everything balances. Once everything balances, start the tax rate calculations.

Assessment and Tax Roll Instructions for Clerks

A. Mill Rate Worksheet Instructions (PA-5/623)

- Section A – relates only to state taxes
- Section B – relates only to county taxes
- Section C – relates to special district(s)
- Section D – relates to municipal taxes
- Section E – relates only to school district taxes
- Section F – relates to technical college district taxes
- Section G – sum of all these sections and is the Total General Property Tax amount to be levied

B. Taxes

Column 2 (Description of Tax and/or Districts) – identifies the purpose of a tax. Space is provided to enter the names of special district, school and technical college districts. Enter school districts in the same order as they were preprinted by DOR on the prior year's SOT, or on the current year's SOA. This will help when reporting school district assessed values and taxes to DOR under the proper school district.

Column 3 (Amounts to be Levied on the Tax Roll) – enter the taxes for each purpose

- **Line A, State taxes** – enter the certified amount from Line A-1 of the county clerk's apportionment sheet. As of 2017, state taxes are zero.

Note:

- » Before completing the next sections, consider how your municipality's TIDs may affect your mill rate calculations
- » The Tax Increment Worksheet must be completed before the Mill Rate Worksheet for those taxation districts with one or more TIDs. In these taxation districts, use the increment amount instead of the amount from the apportionment worksheet.

- **Line B-1, County taxes** – enter the total certified amount from Line B-1 of the county clerk's apportionment sheet
- **Line B-2, County taxes** – enter the total certified amount from Line B-2 of the county clerk's apportionment sheet
- **Line B-3** – enter total amount apportioned for Children with Disabilities Education Boards
- **Lines B-4 and B-5, Special Purpose** – some portion of the tax levied by the county may apply only to part of the taxation district. If unsure, ask the county clerk which of the county tax items, if any, apply only to part of the taxation district. Enter these portion(s) of county taxes on the Special Purpose lines in Section B.
- **Line C-1 through C-6, Special District Taxes** – enter the certified amount(s) (if any) to be levied on the basis of value by the Metropolitan Sewer Commission, the Sanitary District Commission or the Public Inland Lake District board
- **Line D-1, Other Special Purpose Districts** – enter amounts of general taxes (i.e., taxes levied on the basis of value) certified or otherwise designated for special purpose districts (i.e., business improvement districts, fire districts, utility districts, not specifically mentioned above) which contain area of less than the total taxation district
- **Line D-2, Other State Special Charges** – enter the certified subtotal amount (if any) from Line D-4 of the county clerk's apportionment sheet
- **Line D-3, County Special Charges, Line D-3** – enter the certified sub total (if any) from Line D-5 of the county clerk's apportionment sheet

Assessment and Tax Roll Instructions for Clerks

- **Line D-4** – enter the municipal taxes. These items are the result of the municipal budget and are levied to make up any difference between budgeted expenditures and estimated revenues. Include any state trust fund loan amounts in your municipal taxes.
- **Line D-5** – enter the amount of surplus funds ("cash") to be used to reduce total taxes levied on the tax rolls
Caution: Surplus funds ("cash") must be used to reduce the municipal taxes. Do not show an amount here unless the municipal levy (all amounts shown in Section D) is reduced to zero. Reduce the amount on Line D-4 by the amount of surplus funds. If the amount of surplus funds ("cash") is greater than the amount of the tax levy for municipal purposes, or if no municipal tax is levied, a negative dollar amount is entered on Line 5. When calculating tax rates, a negative municipal tax rate is calculated and combined with all the other tax rates, which serves to reduce the total combined taxes shown in Section G. The amounts levied for other taxing jurisdictions are then shown as they were apportioned.
- **Lines E1-E10, School Districts** – enter the amount of school taxes for each school district. Enter the name of the school in Column 2 for each line with a value.
- **Lines F1-F3, Technical College Districts** – enter the amount of technical college taxes for each technical college district. Enter the name of the technical college in Column 2 for each line with a value.

C. Mill Rates

Column 5 – calculate the mill rates for items listed in Sections A through F by dividing the taxes in Column 3 by the assessed value (from the same line) in Column 4. Enter the mill rates here after calculating them.

Examples:

1. Calculation of a county mill rate in a municipality without a County Special Purpose Tax area:

Section B

Line B-1..... 6,000.00
Line B-2 111,750.00
Column 3 = 117,750.00
Column 4 = 12,345,790
Calculation: $117,750 / 12,345,790 = .009537664$ (enter in Column 5)

2. Calculation of a municipal mill rate:

Section D

Line D-2 2,300.00
Line D-3..... 2,400.00
Line D-4..... 17,500.00
Column 3, D-6 = 22,200.00
Column 4 = 12,345,790
Calculation: $22,200 / 12,345,790 = .001798184$ (enter in Column 5)

3. Calculation of a school district mill rate:

Section E

Dist # 4370..... 218,650.00
Column 3 = 218,650.00
Column 4 = 10,987,450
Calculation: $218,650 / 10,987,450 = .001989998$ (enter in Column 5)

To check for accuracy, multiply the resulting mill rates by the total values against which they are to be applied. The result should equal the taxes to be levied prior to tax credits. After calculating all mill rates, enter the applicable rates in each mill rate area on the Mill Rate Area Sheet ([Form PA-5/624](#)).



Assessment and Tax Roll Instructions for Clerks

XII. Mill Rate Areas (PA-5/624)

A "mill rate area" is any geographic area within a taxation district where the same combined (total) mill rate is applied to each individual parcel of taxable real estate or item of personal property located within the boundaries of that area.

Example:

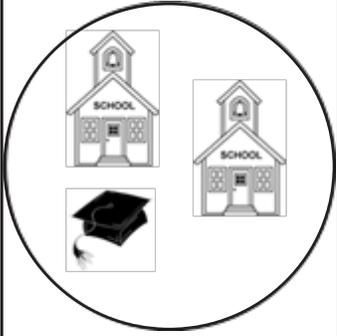
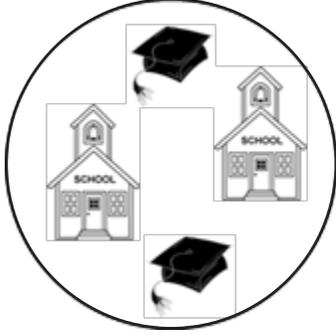
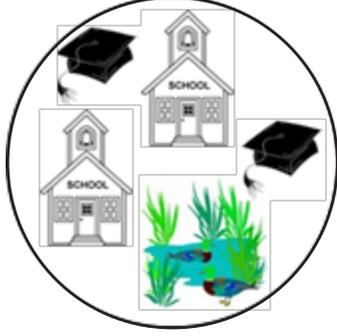
The entire taxation district is one "mill rate area" if the separate mill rates for state, county, municipal, school, and technical college taxes were the same over the entire taxation district. If the taxation district is located in two school districts, two mill rate areas are required. Since the school rates differ, the combined mill rate applicable to one mill rate area (part of the taxation district) differs from the combined mill rate for the other (part) by the amount of the difference in the two school district mill rates. Different mill rate areas in this case are the result of school district boundaries dividing the taxation district into two different school (school rate) areas.

Figure 1 – on page 25, illustrates mill rate areas

- The example show the layers of taxing jurisdictions which may create different mill rate areas in the same taxation district. The illustration demonstrate that the boundaries of different taxing jurisdictions within some taxation districts can result in different mill rate areas where a different combined (total) rate would apply.
- Many taxation districts have more than one mill rate area within their boundaries. If the property is properly identified and coded, the computer system can easily determine the value contained in each mill rate area. The clerk can then enter the value and applicable mill rates for state, county, county special purpose, local special purpose district, municipal, school district and technical college district, for each mill rate area.
- Adding the values of each mill rate area together, proves that all taxable general property were accounted for since the total value of all mill rate areas should equal the total value on Line 16 of the Final SOA
- Multiplying the value of any mill rate area times the combined mill rate for that area, determines the total general property taxes which should be collected from each area
- The completed work is verified by adding the calculated total taxes of each mill rate area together and comparing the grand total to the total general property taxes to be collected. If the two totals are comparable (within a few dollars of each other), it can be assumed the mill rates are correct and can continue with the tax roll. If the two totals are not comparable, an error probably exists and the clerk should carefully re-check everything. Tax rolls should not be prepared until the mill rates are proven correct. Once the mill rates are correct, enter the mill rates into the database.
- **Note:** Some computer systems prepare a test run of the mill rates to ensure everything is correct before the tax rolls and tax bills are run. Check with your software developer to see if this is available.

Assessment and Tax Roll Instructions for Clerks

Figure 1 – Mill Rate Areas

	Example 1	Example 2	Example 3			
						
	Village of Badger in same County, Special, School, and Technical College Districts	Village of Badger in same County, Special, and Technical College Districts, but TWO School Districts	Village of Badger in same County, Technical College Districts but TWO School Districts and one small Special District			
		School 1	School 2	School 3	School 2	Special 1 School 2
State	.000209714	.000209714	.000209714	.000209714	.000209714	.000209714
County	.004123429	.004123429	.004123429	.004123429	.004123429	.004123429
Municipal	.007025444	.007025444	.007025444	.007025444	.007025444	.007025444
Special	---	---	---	---	---	.000173578
School	.018200019	.018200019	.017669981	.018200019	.017669981	.017669981
Technical	.001699489	.001699489	.001699489	.001699489	.001699489	.001699489
Totals	.031258095	.031258095	.030728057	.031258095	.030728057	.030901635
Note: Round rates to the ninth decimal point.						

Assessment and Tax Roll Instructions for Clerks

XIII. Statement of Taxes (SOT)

The SOT bound in the Assessment Roll and Tax Roll ([Form PA-5/632](#)) remains in the rolls. When completed, the SOT ([Form PA-632A](#)) is e-filed with DOR and sent to the county treasurer. It must contain the same information that appears on the "SOT" bound in the tax roll. Complete the form in the roll. DOR posts the form to our website on approximately November 22. The SOT is due to DOR/LGS, on or before the third Monday of December.

Note: Do not complete the SOT until the tax roll is complete, summarized, returned to the clerk, and the district's TIW (if applicable) is completed. The total tax roll amount, including any overrun or underrun, must be known before completing the SOT. Submit the original electronically to DOR, send a copy to the county treasurer, and retain a copy for the district's records.

Accuracy is essential since the taxes reported are used to determine general property tax relief for each taxation district. The report is also used to administer the laws for the taxation of railroads and other public utilities and special taxes. Make all entries as indicated. The detail is needed for various statistical purposes.

There are a few instances in which a city or village is located in more than one county. Since taxing jurisdictions (ex: state, county, school) apportion taxes based the equalized value percentage of each particular "piece" in relationship to the total value of the taxing jurisdiction, the local clerk must levy these taxes against only the assessed value of the property in the corresponding county piece. There should be a separate calculation of mill rates and taxes for each county portion. Complete each showing its taxes as apportioned and send a copy to the respective county treasurers.

SOT Instructions

1. SOT has two important purposes

- a. Summarizes all taxes and charges placed on the tax roll for collection
- b. Enables the clerk to uniformly report the taxation district taxes and charges to DOR

2. Steps to follow

- a. Complete the tax roll
- b. Complete the roll copy of the SOT after the tax roll is complete
- c. Prepare two copies – one for the county treasurer and one for the local records. **Note:** E-file the original with DOR by the 3rd Monday of December.

3. General Information

a. SOT is divided into sections

- Each section is intended for a particular tax, special assessment or special charge
- Each section is identified by a letter of the alphabet and each portion of a section is identified by a line number

b. Important

- Do not change the purpose of a line by changing or adding words. If you are not certain how to enter a given tax, special assessment or charge, contact DOR.
- Sections A, B, C, D, E, F and G include general property taxes only. Do not include special assessments and charges in these sections. Report special assessments and charges in Section H.
- General property taxes are taxes levied by a uniform mill rate upon the taxable general property of an entire town, village or city, or by a uniform mill rate upon all of the property located in some portion therein, such as a school, fire, lighting, utility, sanitary district, which covers only part of the taxation district
- **Note:** Do not reduce Section G, Line 1 by the amount of state tax credits, first dollar credits, or lottery and gaming credits per ([sec. 79.10\(7m\), Wis. Stats.](#)). Taxes reported in Section G should include all general property taxes prior to reduction by these credits.

Assessment and Tax Roll Instructions for Clerks

4. E-file Form Information

In the SOT e-file form, Sections A, B, C, E, and F auto-fill with the apportioned tax levies, reported to us by the taxing jurisdictions.

Section A – State Taxes

The county clerk apportions state taxes to the taxation districts each year on the county clerk's apportionment sheet (Line A-1, Column 2). As of 2017, state taxes are zero.

Section B – County Taxes

The county clerk also apportions county taxes. The county clerk receives the items to be apportioned to the taxation district under B-1 on the apportionment sheet from DOR. These items must be shown on Line B-1 of the SOT. Show the portion of county taxes that apply to the entire taxation district on Line B-2. Show any part of the county tax that applies to only part of the taxation district on Line B-3. If unsure, ask the county clerk which county tax items (if any) apply to only part of the taxation district. Do not move items from Section B on the county clerk's apportionment sheet to Section D of the district's SOT.

Section C – Special District Taxes

Enter amounts for special districts that levy a general property tax using total local value of the special district to calculate a mill rate which is then applied to the local value of property in such special districts. These taxes should not be shown in Section H, as special assessments. The Mill Rate Worksheet ([Form PA-5/623](#)) handles special districts in Section C. Space is provided there for the names of metropolitan sewer, sanitary and public lake districts to be entered.

Section D – Town, Village, or City Taxes

- **Line D-1** – is for other special purpose districts (ex: lighting, business improvement, utility), districts which may be located in part of the taxation district. On Line D-1, enter the taxes levied by all the special purpose districts on this line. Click the "Add" button to add special purpose districts and amounts.
- **Line D-2**
 - » Towns, villages and cities with Tax Incremental Finance (TIF) districts use this line. The total amount of tax increment generated for TIF districts auto-fills on this line from the [Tax Increment Worksheet](#) (TIW).
 - » **Note:** Complete the TIW first. If you amend the TIW, you must also amend your SOT.
- **Line D-3** – the total tax increment for the county environmental remediation TIF district
- **Lines D-4 and D-5** – are for items certified to the taxation district by the county clerk. These items are municipal taxes, not county taxes. Do not move items from Section D on the county clerk's apportionment sheet to Section B of the SOT.
- **Line D-6** – is for municipal taxes, items that were financed by other sources of revenue including state trust fund loans. This line's total is the general property tax levy on the tax roll for the municipality.
- **Line D-7** – is primarily for surplus funds ("cash") applied to reduce taxes of other taxing jurisdictions levied on the tax roll. There should be an entry only if Line D-6 is zero. If Line D-6 is not zero and the district plans to pay for other items in Section D (ex: county or state special charges) from surplus funds, reduce the amount shown on Line D-6. Do not enter that reduction on Line D-7. If the amount of surplus funds ("cash") is greater than the amount of the tax levy for municipal purposes after state aids are subtracted, or if no municipal tax is levied, the result is a negative local tax. When calculating tax rates, a negative municipal tax rate is calculated which when combined with all the other tax rates, serves to reduce the total combined taxes shown in Section G. The amounts levied for other taxing jurisdictions is then shown as they were apportioned.
- **Line D-8** – is the total of Section D. This amount automatically calculates.

Assessment and Tax Roll Instructions for Clerks

Section E – Elementary and Secondary Schools

This section provides a summary of elementary and secondary school district taxes.

- Names of elementary and secondary school district(s) auto-fill in Section E
- Tax apportionment certified by each school district is entered on the proper line
- This section auto-fills and the total automatically calculates

Section F – Tech Colleges

This section provides a summary of technical college district taxes.

- Technical college district(s) auto-fill in Section F
- Tax apportionment certified by each technical college district is entered on the proper line
- This section auto-fills and the total automatically calculates

Section G – Total General Property Taxes Apportioned

- **Line G** – this section provides a total of all gross general property taxes actually levied on the tax roll. This total adds totals from Sections A, B, C, D, E and F, and automatically calculates.
- **Line G-1 through G-5** – Summary of computerized tax roll. Obtain these numbers from the computerized summary of the tax roll.
 - » Column 1 – description
 - » Column 2 – real estate roll
 - » Column 3 – personal property roll
 - » Column 4 – total of columns 1 and 2
- **Line G-6** – Overrun or underrun – the difference between the total gross taxes intended for collection through the tax roll (Line G) and the actual total of all the individual tax liabilities (Line G-1). Subtract Line G from G-1. This is the overrun or underrun. A computerized tax roll total of more than the total of the gross taxes intended for collection means an overrun. A computerized tax roll total of less than the total of the gross taxes intended for collection means an underrun. Line G-6 automatically calculates.

Section H – Special Assessments and Charges

This section of the SOT, is for totals of who retains the funds (municipal, enterprise/utility or others). Column 3 "Other" – are funds collected for another taxing jurisdiction (ex: state, county, special district or other taxation district). Report the detail of Section H. **Note:** The special assessments and special charges are separated on the form.

Detail Summary of Special Assessments and Special Charges

- **Special Assessments**
 - » Enter special assessments (principal and interest) indicating in the space provided the amount of each assessment type belonging to the town, village or city and the amount entered in the tax roll for individuals holding contractors' certificates and special assessment bonds
 - » Special assessments are not based on property values and are imposed on only some (not all) real estate parcels within a jurisdiction, generally to defray the cost of capital improvements to those parcels (ex: pavements, sidewalks, sewers, drains). These improvements are presumed to benefit the public and are of special benefit to such parcels of property.

Assessment and Tax Roll Instructions for Clerks

- **Special Charges**

- » Special charges are for some special services (ex: clearing snow off sidewalks, fire calls, recycling, plowing, fencing, purchasing culverts or gravel, garbage collection, cutting weeds) performed for the owners of property. These charges may be thought of as service fees collected on the tax roll.
- » **Line 8** – enter the amount of utility charges consumers failed to pay and that are carried into the tax roll for collection. Tax levies to pay for hydrant rental or any water service to be paid by the taxation district, either to a private or municipal plant, should be part of the tax on Line D-6. Amounts entered for sewers are only delinquent sewer service charges authorized by sec. [66.0821\(4\)\(a\)](#) and [\(d\)](#), Wis. Stats. Enter the amounts in the proper column on Line 8.

Section J – Omitted Property Taxes

Record all omitted property taxes from previous year(s) as recorded on the rolls in this section as a positive amount.

Section K – S. 70.43 Corrections

Enter the total tax adjustments (difference between the original and corrected amounts) for assessments corrected under [sec. 70.43, Wis. Stats.](#) Include taxes due and tax refunds. Enter the net amount of total taxes due and tax refunds. Enter a negative amount if the tax refunds exceed the taxes due.

Section M – PFC Taxes

Acres are auto-filled from the SOA. PFC lands entered under regular classification are taxed at 10 cents per acre, or \$2.52 per acre the acreage is under DNR order of entry dated after December 31, 1971. Special PFC lands are taxed at 20 cents per acre. Totals are automatically calculated but can be manually changed to account for rounding.

Section N – MFL Taxes

MFL acres are auto-filled from the SOA. Total taxes are automatically calculated but can be manually changed to account for rounding.

- MFL entered before 2005
 - » Classed as "Open" are taxed at 74¢ per acre
 - » Classed as "Closed" are taxed at \$1.75 per acre
 - » Classed as "Closed" and located in a proposed ferrous mining site are taxed at \$7.87 per acre
- MFL entered after 2004
 - » Classed as "Open" are taxed at \$2.04 per acre
 - » Classed as "Closed" are taxed at \$10.20 per acre (this includes closed lands that are located in a proposed ferrous mining site)
- PFC lands and MFL entered by private owners must be assessed by municipal assessors, but these values are used only if the lands are later withdrawn from the program

Do not enter contributions received from this State in the form of state aids under the headings "Forest Crop Taxes" or "Managed Forest Lands."

Section O – Occupational Taxes

Enter the applicable number of tons. These can be obtained from the tax roll. The number(s) multiplied by the tax per unit equal the entry in the total column. The total column is automatically calculated.

Section T – Aggregate Amount of Taxes

Sums the total of Lines G, G-6, H, J, K, M, N and O. This total must equal the total taxes on the tax roll.

Assessment and Tax Roll Instructions for Clerks

XIV. Tax Roll Certificate (PA-601)

Tax district clerks must complete the form, "[Tax Roll Certificate for Taxes Levied](#)" as required by [sec. 70.65\(3\), Wis. Stats.](#) On the certificate, list the various taxes levied on the tax roll and certify that they are correct to the best of your knowledge. The various amounts required on the certificate are found on the tax roll summaries prepared by the computer system and from the manually prepared sections in the tax roll. The grand total should be the total of all taxes levied in the tax roll.

Following is an explanation of each line to help you identify the entry:

- **Line 1** – Net General Real Estate Taxes. These are the general property taxes levied on all real estate after state tax credits and lottery credits are subtracted.
- **Line 2** – Net General Personal Property Taxes. These are general property taxes levied on all personal property after state tax credits and lottery credits are subtracted.
- **Line 3** – Total of School Levy Tax Credits applied to real estate and personal property tax rolls
- **Line 4** – Lottery and Gaming Credits applied to real estate and personal property tax rolls
- **Line 5** – First Dollar Credit applied to tax roll
- **Line 6** – Total of Lines 1 through 5. This amount is the Total Gross General Property Taxes levied on the tax roll and must equal to the amount entered on Line G-1 on the SOT.
- **Line 7** – Total Special Assessments levied on the tax roll
- **Line 8** – Total Special Charges levied on the tax roll
- **Line 9** – Delinquent Utility Charges. Total of delinquent water and sewer charges levied on the tax roll.
- **Line 10** – Special Taxes. Total of all private forest crop and managed forest land taxes levied on the tax roll.
- **Line 11** – Total of Occupational Taxes levied on the tax roll
- **Line 12** – Total of Omitted Property Taxes levied on the tax roll
- **Line 13** – Total of Sec. 70.43 Assessor's Corrections NET tax adjustments. This is the net amount of all adjustments.
- **Last Line** – Enter Total of Lines 6 through 13. This is the total tax roll amount and must be equal to the amount on Line T on the SOT.

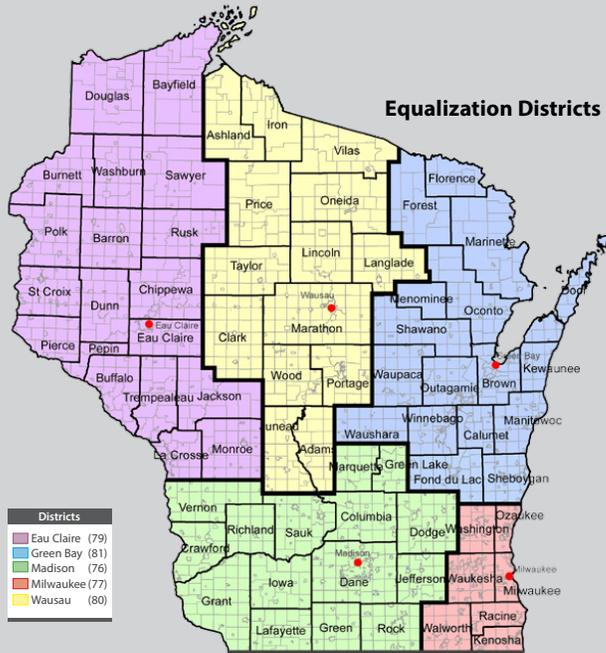
The clerk must sign and date the certificate and attach it to the tax roll before turning it over to the tax district treasurer for collection.

The certificate, if properly completed, is a valuable reference when working with the tax roll and aids the county and tax district treasurers in the settlement process. Correct the certificate if any changes or corrections are made to any tax roll amounts.

Assessment and Tax Roll Instructions for Clerks

XV. Equalization Bureau – District Offices

Department of Revenue - Equalization District Offices



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

Wisconsin Counties - Alphabetical List

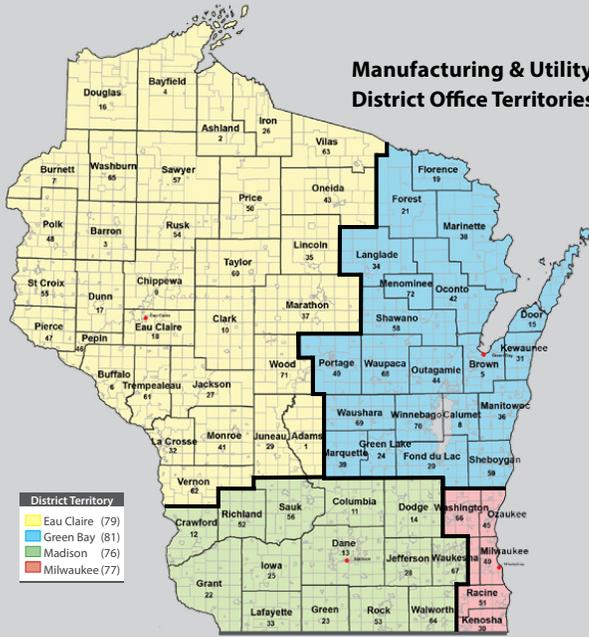
County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	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	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



Assessment and Tax Roll Instructions for Clerks

XVI. Manufacturing & Utility Bureau – District Offices

Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

Contact Information

Eau Claire District Office (79)

610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
mfgtel79@wisconsin.gov
Ph: 715-836-4925 Fax: 715-836-6690

Green Bay District Office (81)

200 N. Jefferson St, Ste. 126
Green Bay, WI 54301-5100
mfgtel81@wisconsin.gov
Ph: 920-448-5191 Fax: 920-448-5210

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
mfgtel76@wisconsin.gov
Ph: 608-267-8992 Fax: 608-267-1355

Milwaukee District Office (77)

State Office Building
819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1610
mfgtel77@wisconsin.gov
Ph: 414-227-4456 Fax: 414-227-4095

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	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	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Milwaukee	77	63	Vilas	79
17	Dunn	79	41	Monroe	79	64	Walworth	76
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	79	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	76/77
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	81				71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76





2019
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 are required to complete an AAR for each municipality. Note sections are located throughout the report for assessors to explain unique situations. The report must be filed with DOR 30 days after final adjournment of the Board of Review.

Attachments – have specific information, unique to each municipality. Unlimited attachments can be added to the report and transferred to DOR. See "[Attachments](#)" in the AAR instructions.

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 ([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 [Definition of Terms](#) 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 for the sale of livestock or livestock products
- 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.](#)), 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. 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.

• 2011 2012 2013 2014 – 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, 2014.

• 2015 – 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, 2015.

• 2016 – 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, 2016.

• 2017 – 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
2. Insurance and bonding
3. Forms and photographs
4. Travel reimbursement
5. Training of assessment staff
6. Public relations
7. Clerical, mail and reception duties
8. Improvement sketching and parcel identification
9. Mapping (new legal descriptions and parcel combinations)
10. Building permit listing and other discovery
11. Data collection and format
12. Inspection cycle and project timeline
13. Wisconsin Property Assessment Manual, Vol. 1
14. Other manuals to be used
15. Sales analyses
16. Assessment Notices (including new notice to property owners to request an interior view of their residence)
17. Personal property and mobile homes
18. Agricultural use-value
19. Use-value conversion fee administration
20. Appeals involvement
21. Final assessment data and format
22. Storage
23. Computers
24. Data conversion and transfer (ex: to and from county)
25. Reports to DOR (ex: TIF/TID reporting, Municipal Assessment Report)

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.
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. If the initial Municipal Assessment Report (MAR) was estimated, a final version must be filed within 10 days of the completion of the BOR.</p>

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Period or Date	Activities or Comment
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 – 2nd Monday	<ul style="list-style-type: none"> • Due date for Municipal Assessment Report (MAR) • 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 * Due date for TID values. If a MAR is not filed with TID values, there will be no change to increment (non-manufacturing).
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
 - » Classification review of agricultural lands
- e. Process Annexations –listing and inspection of new legal descriptions or recorded plats
- f. Enter PAD Data
- g. Review Sales
- h. Review Exemptions
- i. Mail 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 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> 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 pervious 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 send out a 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 (i.e., 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. Definition of Terms

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
- 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, the assessor shall require such property owners to furnish information on personal property forms as to the value of personal property owned by them or in their possession as provided in [sec. 70.35, Wis. Stats.](#) Such forms shall be mailed or delivered to property owners by the assessor. 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 in regard to 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) The appraiser shall send a notice by first class mail to each property owner at the last known mailing address. The notice form used shall be the same form prescribed by the Wisconsin Department of Revenue for notice required under [sec. 70.365, Wis. Stats.](#) The appraiser shall also indicate on the notice, or attach to the notice, the time, date, and place the open book conference will be held. Mailing shall be fifteen (15) days, thirty (30) days in revaluation years, prior to the first day of the conferences for the convenience of the property owners. 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 when the revaluation is completed or upon completion of the assessment roll(s). If work is in progress on the fourth Monday in April, a tentative report shall be submitted on the status of the real estate and personal property existing as of January 1. The tentative report shall be submitted by the fourth Monday in April. 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. A completed final Municipal Assessment Report shall be filed at the end of the revaluation in addition to this tentative report.

- Annual Assessment Report (AAR) 30 days after the close of the annual Board of Review
- 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 that employees maintain strict confidence regarding all privileged information received by reason of this agreement.
- Appraiser shall supply all necessary office machines such as, but not limited to, typewriters, adding machines and calculators and computers, and computer hardware and software.

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, copies of leases and copies of real estate transfer returns, and
- If your assessment system is computerized, 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).

**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 \$
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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, Par 29. (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, Par. 17.

\$ 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.

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 5 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 7 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 5 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 5 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 5 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 5 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, and the Annual Assessment Report (AAR) 30 days after the close of the annual Board of Review 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 be present at the first meeting of the Municipal Board of Review as prescribed under sec. 70.47(3)(ag), Wis. Stats. 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 5 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, and by the first day of May 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 5 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 5 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 5 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.

E. 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 _____

2019 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. Definition of Terms

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** – proportional distribution of the levy of a taxing jurisdiction among municipalities based upon the value of the municipalities or parts of municipalities
- 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. (Please note that 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

2019 Property Assessment Process Guide for Municipal Officials

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. 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
- 19. Electronic Computer Exemption Report** – was previously known as the Computer Exemption Report. The Computer Exemption Report is an electronically filed report filed by the assessor with DOR by the second Monday in June. Amended filings can be submitted through September 1. This report provides the value of all exempt computer and peripheral equipment, as its true cash value.
- 20. 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.
- 21. 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
- 22. 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.

23. 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.

24. 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.

25. Exempt property – see "tax exemption"

26. 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.

27. 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).

28. Field crew – total staff assigned to a specific appraisal project, including data collectors, reviewers, staff appraisers, clerical and administrative supporting personnel

29. 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

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

31. 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.

32. General property tax – the following elements must be present

- a. Dollar amount of levy
- b. Total assessed values of individual properties (parcels of real property/personal property items); and
- c. Uniform rate of taxation within the same common area is to be applied to all taxable real and personal property within that area

33. 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.

- 34. Inequity** – see "equity"
- 35. 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
- 36. Level of assessment** – see "assessment level"
- 37. Levy** – amount of tax imposed by a taxation jurisdiction or government unit
- 38. Lien** – charge against property whereby the property is made the security for the payment of a debt
- 39. 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
- 40. 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
- 41. Mass appraisal model** – mathematical formula or equation reflecting how supply and demand factors interact on a market level
- 42. 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
- 43. Municipal Assessment Report** – was previously known as the Assessor's Final Report (AFR). The Municipal Assessment Report is an electronically filed report filed by the assessor 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. An estimated or final version of this report must be filed by the second Monday of June.
- 44. Notice of 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
- 45. Over assessed** – condition wherein a property is assessed proportionately higher than comparable properties
- 46. 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
- 47. 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

- 48. 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.
- 49. 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
- 50. 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.
- 51. Reassessment** – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. This is 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.
- 52. 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.
- 53. 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
- 54. 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.
- 55. 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
- 56. Tax exemption** – either total or partial freedom from taxation granted by specific state statute
- 57. 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.
- 58. 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.
- 59. Tax levy** – in reference to property taxes, the total revenue realized by the tax
- 60. 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.

- 61. 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.
- 62. 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
- 63. 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
- 64. Taxation** – right of government to tax property to support the government
- 65. 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.](#))
- 66. 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.
- 67. True cash value** – statutory reference to the market value of personal property ([sec. 70.34, Wis. Stats.](#))
- 68. 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.
- 69. 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.
- 70. 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.
- 71. 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.'
- 72. 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

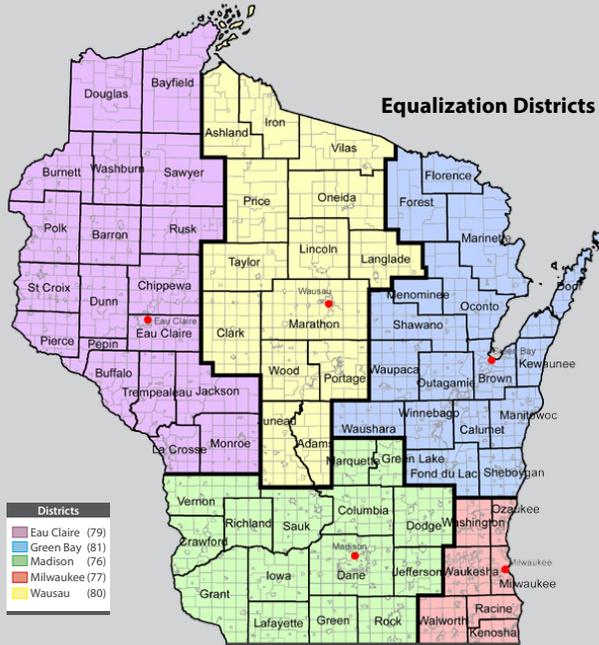
- [International Association of Assessing Officers - Standards](#)
- [Wisconsin Property Assessment Manual](#)

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	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	Milwaukee	77	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	81	44	Outagamie	81	67	Waupaca	81
21	Forest	81	45	Ozaukee	77	68	Waushara	81
22	Grant	76	46	Pepin	79	69	Winnebago	81
23	Green	76	47	Pierce	79	70	Wood	80
24	Green Lake	76				71		

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



2019

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

(R. 1-19)

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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. 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.

- **2011, 2012, 2013, 2014: 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, 2014
- **2015: 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, 2015
- **2016: 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, 2016
- **2017: 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

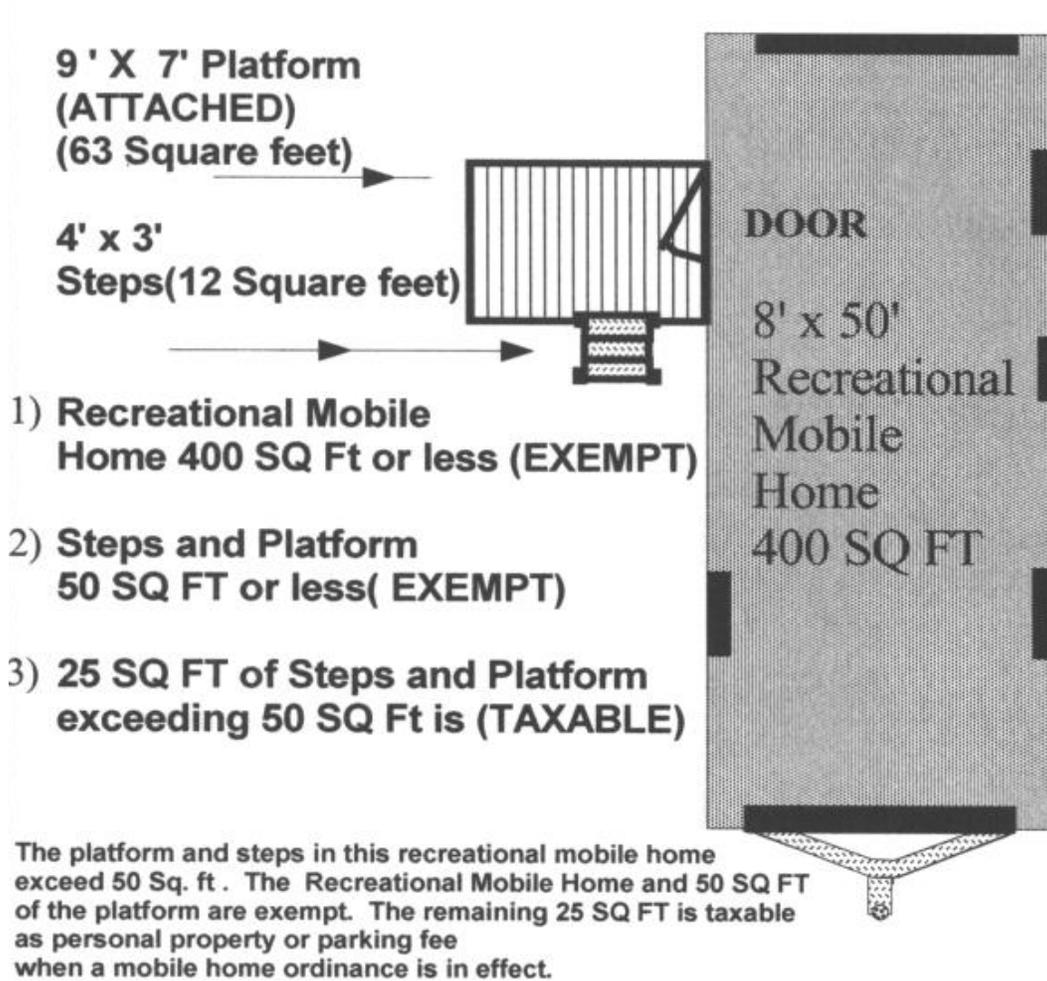
The mobile home or manufactured home owner may appeal the assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal 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

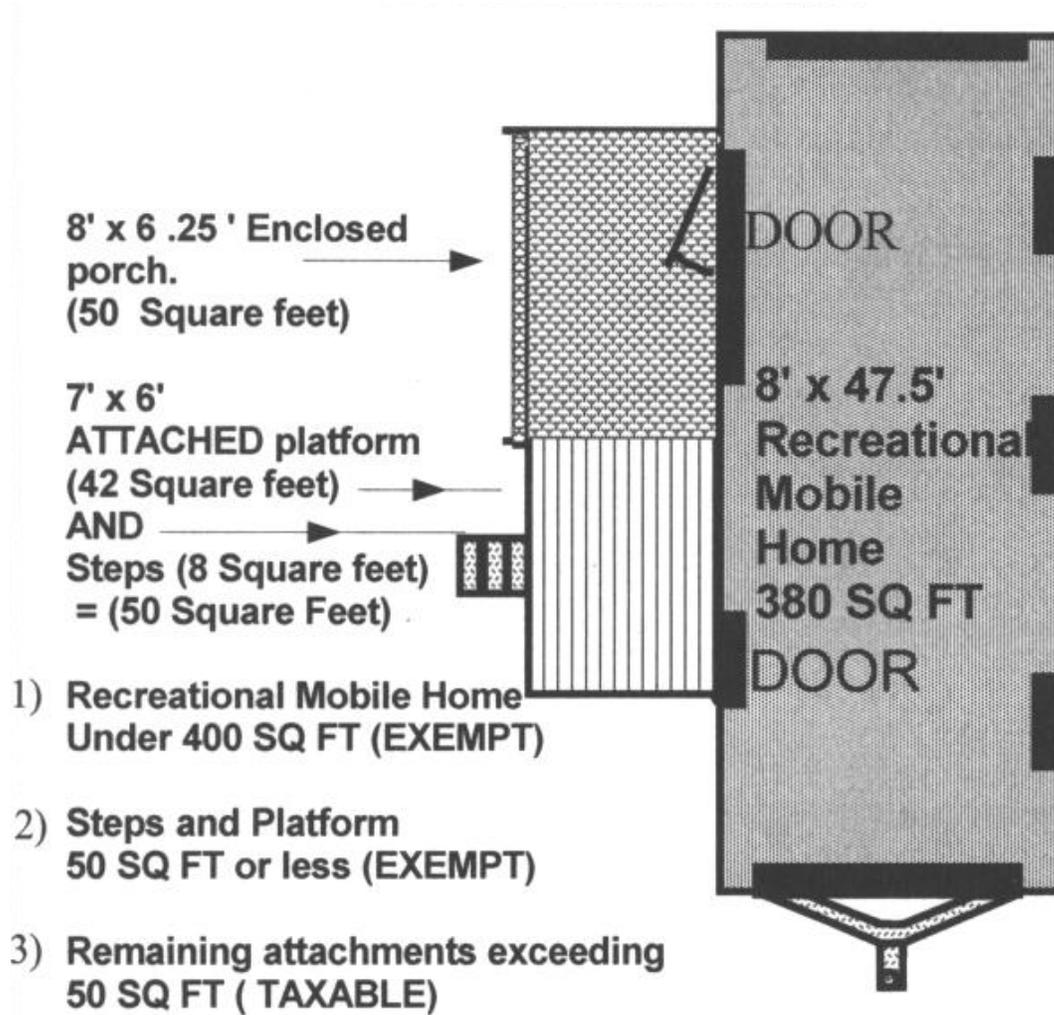
Disputes concerning exemption issues are not heard at the BOR. Property owners contesting exemption status may file a claim of unlawful tax with the municipality by January 31 of the year in which the tax is payable, under state law ([sec. 74.35, Wis. Stats.](#)). If the municipality rejects the claim,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



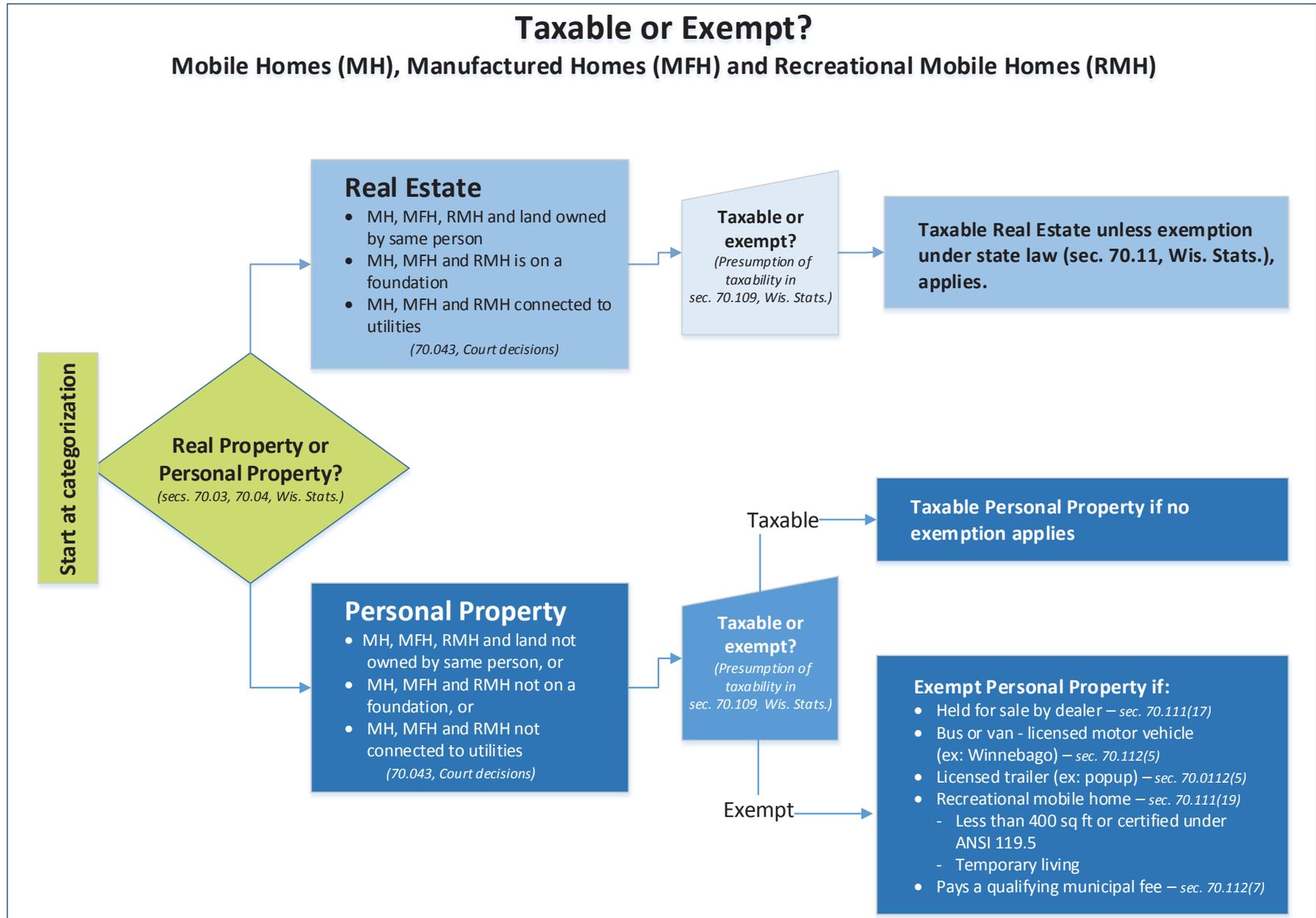
Example 2 – RMH-2 Recreational mobile home



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)



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. Definition of Terms

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.

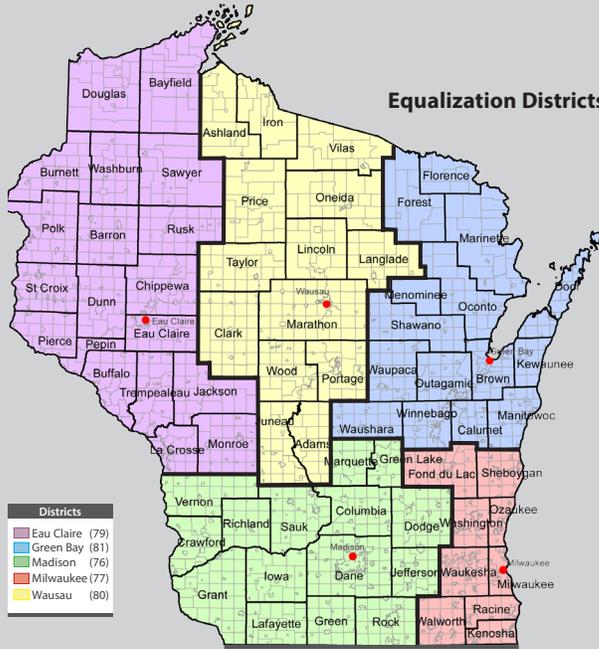
Tax rate (levy rate) – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

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



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

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



Assessor Certification Exam Study Guide

Use this study guide to help review specific Chapters from Volume 1 and 2 of the *Wisconsin Property Assessment Manual* (WPAM), Chapter 70 and 73 of the Wisconsin State Statutes, and the *Property Assessment Appeal Guide*. If you are planning to take the Assessor 3 exam, also refer to management textbook(s) for information on management techniques, and development of personnel and budget policies. Note: This guide is not meant to be the sole source to study for the exams.

I. Exam Content by Level

Topic	Number of Questions				
	Assessment Technician	Property Appraiser	Assessor 1	Assessor 2	Assessor 3
Math	20	5	1	0	0
Statistics	0	0	3	12	14
Legal description	10	11	8	5	0
Construction	8	7	9	13	0
Law	12	13	51	29	21
Appraisal	0	14	28	41	25
Administration	0	0	0	0	40
Total questions	50	50	100	100	100
Completion time	1 Hour	1 Hour	2 Hours	2 Hours	2 Hours

II. Assessor Certification Exam Study Material

Exam Subject	Study Material
Math	Review sample math problems – Pages 2-3 in this guide
Statistics	<ul style="list-style-type: none"> • WPAM Vol. I – Chapter 14 • WPAM Vol. II – Mathematics in Appraising • Property Assessment Valuation: Mass Appraisal (IAAO)
Building construction terms	WPAM Vol. I – Glossary
Construction	WPAM Vol. II – Chapters 1, 2, 3
Law	<ul style="list-style-type: none"> • WPAM Vol. I – Chapter 2 – Assessor Certification, Chapter 4 – Dates Governing Assessment, Chapter 5 – Legal Descriptions and Assessment Classification, Chapter 6 – Managed Forest Land, Chapter 11 – Agricultural Classification and Conversion Charge, Chapter 17 – Data Collection and Reporting • Wisconsin Statutes Chapter 70 • Wisconsin Statutes Chapter 73 • Wisconsin Statutes Chapter 74 • Wisconsin Chapter Tax 12 • Wisconsin Chapter Tax 18 • Property Assessment Appeal Guide for Wisconsin Real Property Owners
Legal descriptions	WPAM Vol. I – Chapter 5
Appraisal	WPAM Vol. I – Chapters 7, 8, 16

III. Sample Math Problems

A. Determining Areas and Volumes

Shape	Area/Volume
Rectangle	length x width = area
Square	length x width = area
Cubic	length x width x height = volume
Triangle	base x height ÷ 2 = area
Parallelogram	base x height = area
Circle	$\pi \times r^2 = \text{area}$ $2 \pi r = \text{circumference}$

B. Ratios

$$\text{Assessment Ratio} = \frac{\text{Assessed value}}{\text{Selling price of property}}$$

$$\text{Perimeter Ratio} = \frac{\text{Square ft. of ground area}}{\text{Lineal ft. of building perimeter}}$$

C. Algebraic (ex: pricing a home)

Formula = length x width x cost per square foot = cost of building house

D. Basic Math Functions and Order of Operations

Find the value of "s" in each equation:

- $(s + 25) \div 2 - 100 \times 10 = 5$ Solution ($s = 1985$)
- $s \times 4 + 300 \div (10 - 20) = 14$ Solution ($s = 11$)

E. Word Problems

Example: If two masons can lay 120 bricks per day, how many bricks can three masons lay in five days?

Answer = $3 \times 60 \times 5 = 900$ bricks

- 1) What does it cost to cover the floor of a recreation room 20 feet by 35 feet if the linoleum is \$2.65 a square yard?
- 2) How many acres are in a rectangular field with a frontage of 565 yards and a depth of 420 yards?
(43,560 sq. ft. = 1 acre)
- 3) The base length of a truss is 45 feet and the height of it is 8 feet. What is the size of the area enclosed by the truss?
- 4) A legal description, when drawn out, is a parallelogram. The road frontage of the property is 100 lineal feet and the distance from the road to the back line of the property is 245 feet. What is the area of the legal description?
- 5) Farmer A constructs a 70-foot high Harvestor silo. The radius of the concrete footing for the silo is 15 feet. Farmer B constructs a 90-foot high Rochester concrete stave silo. The diameter of the silo is 35 feet. Farmer C constructs a 65-foot high stave silo. Its concrete footing has a circumference of 70 feet. What ground area does each of these silos cover?
- 6) Mr. Smith owns a grocery store. To handle all of his new business, he has to build an addition onto his current store. The addition measures 40 feet wide by 30 feet long. The height of the addition is 12 feet. How many cubic feet of volume are in the addition?

- 7) A contractor orders the following for framing a garage. With a per board foot cost of \$2.50, what is the total cost of this order?

Item	Dimensions
40 studs	2" x 4" x 8'
6 sills	2" x 4" x 20'
6 plates	2" x 4" x 20'
26 rafters	2" x 4" x 14'
65 pieces for sheathing	1" x 6" x 22'

- 8) Based on the below information, what is the mean, median, and aggregate assessment ratios for Town XYZ?

Mr. Jones is the assessor for the town of XYZ. He wanted to find out what his level of assessment was, so he decided to analyze the sales that had occurred in his district. These are the sales:

Sale	Sale Amount	Assessment
A	145,000	101,500
B	86,000	43,000
C	235,000	70,650
D	179,400	152,490
E	364,900	164,205

- 9) As an assessor, you obtain the below cost information from a local contractor.

Item	Cost
Drywall	.40 per sq. ft.
Insulation	.38 per sq. ft.
Plywood	.42 per sq. ft.
Carpet padding	.25 per sq. yd.
Carpet	10.99 per sq. yd.
Linoleum	8.99 per sq. yd.
Paneling	1.50 per sq. ft.
Paint	10.00 per gallon
Nails	.59 per lb.

Mr. Brown plans to finish off his basement and he finds that he needs the following. Using the above information, what is the total cost of the required materials?

- 595 sq. ft. of drywall
 - 595 sq. ft. of insulation
 - 300 sq. ft. of paneling
 - 2 gallons of paint
 - 10½ lbs. of nails
 - 4 sq. yds. of plywood
 - 810 sq. ft. of carpet and padding
 - 10 sq. yds. of linoleum
- 10) How many sheets of metal (each 1/32" thick) are there in a pile 12 7/8" high?
- 11) How many flooring boards (each 3 1/5" wide) are there in the width of a corridor 5'5" wide?

IV. Word Problem Solutions

- | | |
|---------------------------|------------------------|
| 1) \$206.11 | 7) \$3,327.50 |
| 2) 49.03 acres | 8) Mean = 56% |
| 3) 180 sq. ft. | Median = 50% |
| 4) 24,500 sq. ft. | Aggregate ratio = 53% |
| 5) Silo A. 706.86 sq. ft. | 9) \$2,056.92 |
| Silo B. 962.11 sq. ft. | 10) 412 |
| Silo C. 389.93 sq. ft. | 11) 20 5/16 or 20.3125 |
| 6) 14,400 cu. ft. | |

V. Additional resource materials to review, include:

- Sample exam questions: <https://www.revenue.wi.gov/training/assess/guide.html>
- WPAM, Volumes I and II
- Property Assessment Valuation (IAAO)
- Property Appraisal and Assessment Administration (IAAO)
- The Appraisal of Real Estate 9th Ed. (Appraisal Institute)
- The Appraisal of Rural Property (Appraisal Institute)
- Appraising Residential Properties (Appraisal Institute)
- Real Estate Appraisal Terminology (Appraisal Institute)
- Income Property Valuation (Kinnard)
- Fundamentals of Land Measurement (J.S. Hoag)
- Encyclopedia of Real Estate Appraisal (E.J. Friedman)
- Math texts (basic math including fractions, decimals, percentages, areas and ratios)
- Management text containing information on project planning, budget policies, general supervision and management, development of personnel and assessment administration

State of Wisconsin
Department of Revenue

2017 Act 68 - Summary

December 11, 2017

**To: Assessors, Primary Assessors
 County Clerks, Real Property Listers & Treasurers
 Municipal Clerks & Treasurers**

The Wisconsin Department of Revenue would like to inform you of the [2017 Wisconsin Act 68 \(AB 480\)](#) that was published on November 28, 2017, and how it impacts property assessment.

The following provides a summary of the changes. The 2018 Wisconsin Property Assessment Manual (WPAM) will provide additional details.

Summary of Changes

- **Amended 70.05 (4m) – assessor property access**
 - Property owner may deny assessor interior entry
 - Denial to enter interior shall not prevent owner from appearing at Board of Review (BOR) to object
 - Assessor may not increase the value solely on the property owner's refusal to allow entry
- **Created 70.05 (4n) – assessor property access**
 - If requesting view of interior, assessor shall provide written notice that includes property owner rights
 - Statute provides notice language assessor must provide:
 PROPERTY OWNER RIGHTS
You have the right to refuse entry into your residence pursuant to section 70.05 (4m) of the Wisconsin Statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05 (4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47 (7) of the Wisconsin statutes. Please indicate your consent or refusal to allow an interior visual inspection of your residence.
- **Amended 70.47(1) – 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 70.47(7)(aa) – Board of Review Appearances**

- No person can appeal to the BOR if refused reasonable written request of assessor to view exterior of property
- **Amended 70.47(7)(af) – Board of Review 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

Request to View Property Process

2017 Act 68 requires the assessor to provide property owners with written notice if requesting an interior view:

1. Send state prescribed letter* for properties requiring view through regular mail. It is a best practice to send whether an interior or exterior view or both are required. Allow 14 calendar days to respond.
*NOTE: DOR is posting the new state prescribed letter with the 2018 WPAM. Assessors may use a different version when approved by DOR.
2. For property owners who do not respond, consent or denial may be obtained in person. If the property owner is unavailable, leave a door hanger with contact information.
3. For remaining unresponsive property owners, send the state prescribed letter via certified mail. Allow 14 calendar days to respond.
4. If property owners do not respond with an affirmative consent or denial to the request for view, the following options are available:
 - Consider using the next best information available (see 2018 WPAM Chapter 9) to establish a supportable valuation
 - Use the special inspection warrant (see 2018 WPAM Appendix for warrant template) to gain view if next best information is insufficient to develop a supportable valuation
 - Note the lack of response at the BOR, if applicable

Board of Review – Recommended Practice

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.

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2017 Act 68 - Update

February 1, 2018

**To: Assessors, Primary Assessors
County Clerks, Real Property Listers & Treasurers
Municipal Clerks & Treasurers**

The Wisconsin Department of Revenue (DOR) provided initial 2017 Act 68 information on December 11, 2017

- First section of the December 11, 2017 email, "Summary of Changes," covers the law changes assessors are required to follow
- Remainder of the email contained DOR's recommendations on how to implement the changes. These recommendations are designed to help municipalities and assessors avoid potential liability and comply with state law.
- DOR made updates to Chapters 4, 5, and 6 of the Wisconsin Property Assessment Manual clarifying the requirements under state law and DOR's recommendations on how to implement

The following are updates based on feedback.

Date of Enactment

- 2017 Act 68 was effective on publication, November 28, 2017
- Immediate implementation of the statute is required

Request to View Property Notice

DOR recommends sending the notice through regular mail at least 14 days prior to the inspection date.

- Notice implies time between providing the information and the act
- Notice definition: notification or warning of something, especially to allow preparations to be made
- Notice examples: Notice of Assessment, Notice of Conversion Charge

Requirements

- Provide written notification to the specific property owner
- Use the state prescribed notice form: [PR-300 Request to View Property Notice](#). The form cannot be posted on a municipal website or public place.
- Distribute the notice once during each assessment year. Other factors could require additional notice. Example: If the property sold and an additional interior inspection is necessary in the

same assessment year – send notice to the new owner.

DOR Recommendations

- Municipalities and assessors can create a different version of the notice form (PR-300) and email to DOR for review and approval: bapdor@wisconsin.gov
- DOR recommends sending the written notice in the mail. This helps ensure the specific property owner receives the notice and has an opportunity to review it prior to the assessor's requested inspection.
- DOR recommends sending the notice a minimum of 14 days before a visit to establish clear notification
- If a property owner does not respond to the notice, consider it a denial. A denial provides basis for a special inspection warrant.
- Commercial property: The new law creates required notice language for residences. It does not state the requirements apply to commercial establishments; however, DOR recommends providing notice to all property owners.
- Implementation
 - Assessors and municipalities should work together on implementation plans, timing, and contracts. Cost will vary depending on the size of the municipality, type of assessment and notice process.
 - Municipalities and assessors could be liable for not complying with the state law making implementation plans mutually beneficial.

Inspections: Interior vs. Exterior

- Requirements established in this new statute apply to interior view
- There are no new requirements for exterior views. Current state trespassing laws ([secs. 70.05\(5\)\(b\)](#), [943.13\(4m\)\(am\)](#), and [943.15\(1m\)](#), Wis. Stats.) remain in effect and apply to exterior views.

Required Period between Open Book and Board of Review (BOR)

2017 Act 68 also revised sec. 70.47(1), Wis. Stats., requiring a seven-day period between open book and BOR. During this time, an assessor can elect not to sign the affidavit and continue to make changes and sign the affidavit on the day of the BOR's first meeting. Alternately, the assessor can elect to sign the affidavit immediately after the open book meeting and make no changes during the seven-day period before the BOR begins.

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2017 Act 115 Summary

December 18, 2017

**To: Assessors, Primary Assessors
County Clerks, Real Property Listers & Treasurers
Municipal Clerks & Treasurers**

The Wisconsin Department of Revenue would like to inform you of  [2017 Wisconsin Act 115 \(SB 177\)](#) that was published on December 1, 2017, and impacts property assessment.

The following provides a summary of the changes. The 2018 Wisconsin Property Assessment Manual (WPAM) will provide additional details.

Created 70.32 (5)

- Beginning with the assessments as of January 1, 2017
- Assessors shall assess land within a district corridor under sec. 88.74, Wis. Stats., in the same property assessment classification as the land adjoining the corridor
- The adjoining land and the land within the corridor must be owned by the same person
- Apply sec. 70.43, Wis. Stats., for corrections to 2017 assessments since the law is effective January 1, 2017
- Review annually to determine correct classification

Drainage districts - 88.74

- Drainage districts are local governmental entities organized under a county drainage board for the purpose of draining lands for agriculture
- Landowners who benefit from drainage must pay to cover the cost of constructing, maintaining, and repairing district drains
- 31 counties contain one or more drainage districts and can be located on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website: [Wisconsin Drainage Districts](#)
- Questions regarding drainage districts and corridors should be directed to the [State Drainage District Program Manager](#)

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Annual Assessment Report (AAR) Filing Questions

1. Do I need to list employees in the report?
 2. What should I include in the scope of work?
 3. What documents should I include as attachments?
-

1. **Do I need to list employees in the report?**

Yes. You must include the name of anyone who helped complete the assessment. The municipality's statutory assessor is the same person who signs the roll. If you hire an outside contractor for a revaluation, the assessor must sign the roll and the AAR. You must identify the names of those providing the help (outside contractor and staff) in the AAR.

2. **What should I include in the scope of work?**

Include a description of how you assessed all properties regardless of their specific use. That is, you should describe your process for assessing residential, agricultural, and commercial properties.

3. **What documents should I include as attachments?**

All assessment types — required attachments

- Affidavit
- Assessment notice
- Name(s) of help
- PRC sample(s)
- Ratio analysis
- Summary of Open Book Actions (Form PR-130)

Full revaluation, exterior revaluation, interim market update — required attachments

- Revaluation notice
- Sales used
- Sales not used
- Valuation analysis
 - Cost
 - Income
 - Sales

Any assessment type — optional attachments

- BOR notice
- Contract
- Map(s)
- There is no limit to the number of attachments you can provide with your report

Attachment labeling

- Name the attachments according to applicable section (ex: Section 6C-Income Approach Notes)
- If attaching more than one attachment—use sequential numbering in the attachment names
(ex: Section 6C-Income Approach Notes(1))

FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Division of State & Local Finance

Office of Technical Assessment Services

PO Box 8971

Madison, WI 53708-8971

Phone: (608) 266-7750

Fax: (608) 267-0835

Email additional questions to bapdor@wisconsin.gov

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Annual Assessment Report (AAR) General Questions

General questions

1. What are the filing requirements for the AAR?
2. How does the AAR improve Wisconsin's overall assessment process?
3. What is the Wisconsin Department of Revenue's (DOR) long-term goal for the AAR?
4. Does DOR provide an example or template of the AAR?
5. Will DOR continue to provide training at conferences and at the annual assessor meetings?
6. Why does DOR require this report?
7. What is the difference between the Municipal Assessment Report (MAR) and the AAR?
8. What if I don't comply?

1. **What are the filing requirements for the AAR?**

In 2013, **each statutory assessor** was required to file at least one report. Since 2014 and each subsequent year, the statutory assessor must file a report for **each** municipality he/she assesses.

2. **How does the AAR improve Wisconsin's overall assessment process?**

Assessors use the AAR to develop, communicate and report their analyses, opinions, and conclusions to property owners and municipal officials in a manner that is meaningful and not misleading.

3. **What is the Wisconsin Department of Revenue's (DOR) long-term goal for the AAR?**

Over time, Wisconsin assessors will become familiar with assessment testing techniques. The AAR and its reporting requirements should encourage the use of technology and in doing so, improve assessment equity. Changes in the quality of reports should help measure improvement and help us identify specific training opportunities to focus our training resources and WPAM instruction.

4. **Does DOR provide an example or template of the AAR?**

Yes. We provide an AAR on our [website](#).

Note: Software vendors using XML filing should contact Office of Technical and Assessment Services at OTAS@wisconsin.gov.

5. Will DOR continue to provide training at conferences and at the annual assessor meetings?

Yes. We will continue to focus on the issue of professional assessment performance.

6. Why is DOR requiring this report?

- By state law, DOR is **required** to ensure assessment practices are current
- Since the fair distribution of property taxes affects every Wisconsin property owner, the processes that improve the quality of that distribution are fiscally important
- Wisconsin property owners have the right to know they are being treated fairly and a written report describing how assessments were completed helps ensure this right
- Under state law (sec. 73.03 (5), Wis. Stats.), DOR has authority, "To collect annually from town, city, village, county, and other public officers information regarding the assessment of property, and any other information that may be necessary in the work of the department, in the form and upon forms that the department shall prescribe. All public officers shall properly complete and promptly return to the department all forms received from the department under this subsection."

7. What is the difference between the Municipal Assessment Report (MAR) and the AAR?

The MAR reports an assessor's assessment *figures*. The AAR reports an assessor's assessment *practices*.

8. What if I don't comply?

If you do not comply, you will first receive a warning from DOR, with further violations resulting in a review of your assessor certification for possible action, which can include suspension or revocation.

FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

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Annual Assessment Report (AAR) Requirements

1. Where should I submit the AAR?
 2. How does DOR determine compliance while reviewing the AAR?
 3. What happens if I don't file an AAR?
 4. Do I have to submit a new AAR every year?
-

1. **Where should I submit the AAR?**

You must submit the AAR to two different entities:

1. **Municipality** — deliver the original signed AAR to the municipality before the Board of Review (BOR) begins
2. **DOR** — submit your report to DOR within 30 days after the final adjournment of the BOR

2. **How will DOR determine compliance while reviewing the AAR?**

DOR will verify the report:

1. Follows the prescribed components
2. Is compliant to statutes, case law and the WPAM
3. Adheres to statistical measures of performance (You must calculate these measures of performance when adequate data is available and explain their meaning.)

3. **What happens if I don't file an AAR?**

If you do not file an AAR, you will first receive a warning from DOR, with further violations resulting in a review of your assessor certification for possible suspension or revocation.

4. **Do I have to submit a new AAR every year?**

Yes. As each assessment year stands on its own, you must complete an AAR annually. In each case, the narrative should describe the processes you used for the current year. However, it may be appropriate to discuss the base-year (revaluation) methods as the source for the current figures.

FOR MORE INFORMATION PLEASE CONTACT:

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Annual Assessment Report (AAR) Sharing

1. Who should receive the AAR?
 2. How does the AAR handle confidential information?
 3. Does the Wisconsin Department of Revenue (DOR) share the AARs with other assessors?
 4. How can I use the AAR for defense of value at Board of Review (BOR)?
-

1. Who should receive the AAR?

You should deliver the AAR to the municipality's head of government (the client) and to the Wisconsin Department of Revenue. When defending an assessment, you should provide the Board of Review with the AAR.

2. How does the AAR handle confidential information?

The AAR does not change confidentiality requirements. (ex: You should continue to keep confidential information—such as income and expense data—in a secure work file.)

3. Does the Wisconsin Department of Revenue (DOR) share the AARs with other assessors?

- o We review some of the reports with assessors for training
- o Reports are available under open records requests

4. How can I use the AAR for defense of value at Board of Review (BOR)?

Present your AAR for each BOR case (along with summary of the individual property). Since each case stands on its own, if appealed, the AAR should be part of the record.

FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

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Assessment Law Changes

March 31, 2016

TO: Assessors, Real Property Listers, County Clerks and Treasurers, Municipal Clerks & Treasurers

Subject: Assessment Law Changes

Four Property Assessment bills recently become law. Below is a summary of each bill.

1. **SB 440- Act 216 Summary**

- Effective March 3, 2016
- Allows DOR to suspend assessor certification or order corrective action to avoid revocation or suspension of certification
- Removes ability for assessors to take exam repeatedly for re-certification rather than attend continuing education and annual DOR meetings
 - Effective with certifications and renewals issued June 1, 2016 forward
- No RETR required for conveyances solely to designate a TOD beneficiary under 77.25 (10m)
- Allows DOR to provide utility assessment information to assessors
- Removes obsolete references to the gift tax, sleeping cars, express companies, transitional adjustment period, and the woodland tax credit
- Additional sales and use and excise tax adjustments

2. **AB 843 - Act 317 Summary**

- Effective March 31, 2016
- When reviewing charge-back requests, DOR no longer determines if the assessment change impacted the Equalized Value
- DOR approves charge-back requests when the request meets the requirements under 74.41(1) and the amount requirements under 74.41(2)
 - Refunded under 70.511, 74.35 or 74.37; rescinded or refunded under 74.33, 70.74 or 75.25(2); refunded or collected under 70.43
 - The refunded taxes for a single year in the taxation district total at least \$5,000 or the tax for any single property is \$500 or more
- Taxes refunded, rescinded, collected, or corrected for properties within a Tax Incremental District (TID) are not eligible for a charge-back unless the TID's current value is less than the TID's base value in the year of the tax refund

3. **AB 575 - Act 321 Summary**

- Effective January 1, 2016
- Requires DOR to publish preliminary equalized values, tax increment district values, and net new construction values on or before August 1
- DOR corrects errors greater than 2% for final publication of values on August 15
- Amended Municipal Assessment Reports and TID Assessment Reports from the assessor that are filed after the 2nd Monday in June are excluded from the correction process

4. **AB 576 - Act 322 Summary**

- Effective March 31, 2016
- Shortens assessment compliance cycle by one year and changes a major class of property to 10%
- Municipalities must be within 10% of the Equalized Value once every six years
- DOR orders a state supervised assessment after six consecutive years of non-compliance
- Changes major class of property from 5% to 10% of the municipality's total value
- Removes assessor requirement to attend compliance training
- DOR will provide additional information to municipalities that received a non-compliance notice in 2015

If you have any questions, contact us at DORBureauofAssessmentPractices@wisconsin.gov

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Assessment Updates

May 7, 2019

To: Statutory Assessors, Assessors, Real Property Listers, County Clerks and Treasurers, Municipal Clerks and Treasurers

The Wisconsin Department of Revenue would like to inform you of the following two property assessment related items – a law change and a Wisconsin Supreme Court decision.

1. Law Change:  2019 Wisconsin Act 2

- Current law
 - Assessors are required to distribute an  assessment notice to property owners whose assessment changed from the previous year
 - Distribution is required 15 days before the Board of Review (BOR) except for revaluations when the notice must be sent at least 30 days before BOR
- Change effective January 1, 2020
 - Assessors are not required to distribute an assessment notice for land classified agricultural when the change is less than \$500 from the previous year
 - Assessment changes in all other classifications continue to require a notice
 - The same 15-day and 30-day distribution periods continue

2. Wisconsin Supreme Court Decision: Peter Ogden Family Trust of 2008 v. Board of Review for Town of Delafield

- Overview
 - The decision reviews an agricultural classification determination for property tax purposes
 - In 2016, the Town of Delafield BOR reclassified two lots owned by The Peter Ogden Family Trust from agricultural to residential
 - The BOR believed that to qualify for agricultural classification, the land must be farmed for a business purpose
- Decision
 - 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
 - Remanded back to the BOR that (1) overturn the assessor's assessment and classify the appropriate portions of the two lots as agricultural and agricultural forest (2) affix a value to the two lots
- Agricultural classification

- The Court decision does not modify the current interpretation of [state statutes](#), [administrative rules](#) or the [Wisconsin Property Assessment Manual](#), which provide the requirements for classifying agricultural land
- Agricultural land must be devoted primarily to a qualifying agricultural use during the prior production season and compatible with agricultural use on January 1 of the assessment year
- Agricultural classification does not require a business purpose

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Electronic Assessment Data

Assessors are required to collect and electronically store all data on the current Property Record Card. This does not change requirements under state law. Information deemed confidential remains confidential, and assessment records remain subject to open record laws.

1. What type of assessment information do I need to store electronically?
2. What responsibility do assessors have in communicating this requirement to the municipality?
3. When the municipality hires a new assessor, who is responsible for the cost of transferring the electronically stored data to the municipality?
4. Who owns the assessment data?
5. When the municipality hires a new assessor, when does the outgoing assessor need to transfer the data to the municipality?
6. What assessment data does an outgoing assessor need to provide to the municipality?
7. What residential and agricultural data do we need to maintain electronically?
8. What commercial data do we need to maintain electronically?
9. What personal property data do we need to maintain electronically?
10. What mobile home data do we need to maintain electronically?
11. Are assessors and municipalities required to post assessment data on the Internet?
12. How does DOR use electronic assessment data?
13. What happens if an assessor does not comply with the electronic assessment data requirement or fails to provide DOR with the required electronic assessment data?
14. After all my property records are in an electronic format, do I still need to maintain a paper copy?

1. **What type of assessment information do I need to store electronically?**

- **Required** — you must electronically store all assessment data (ex: parcel attributes, sketches, and photographs).
- **Excluded** — information in assessment work files (ex: handwritten notes, correspondence, building permits, or field sketches). An assessor may choose to maintain this information in an electronic format.

2. What responsibility do assessors have to communicate this requirement to the municipality?

Assessors must communicate with the governing body, in writing, that the required assessment data will be stored in an electronic format. The assessor must also inform the governing body where the data will be located.

3. When the municipality hires a new assessor, who is responsible for the cost of transferring the electronically stored data to the municipality?

When the municipality hires a new assessor, the outgoing assessor is responsible for all costs associated with transferring the electronically stored data to the municipality. This requirement should be included in the contract and/or work plan for every assessor.

4. Who owns the assessment data?

The municipality owns the assessment data regardless of the contract's terms or software license.

5. When the municipality hires a new assessor, when does the outgoing assessor need to transfer the data to the municipality?

The outgoing assessor must provide all the assessment data to the municipal clerk within 30 days of vacating the Assessor's office or must provide it at the Board of Review's final adjournment, whichever is later.

6. What assessment data does an outgoing assessor need to provide to the municipality?

The outgoing assessor must provide the municipality with all assessment records (paper and electronic) in his or her custody. Even though an assessor must maintain electronic assessment data, he or she must also provide the municipality with a paper copy of each property record card if requested. If paper records are converted to an electronic format, the assessor must keep the original paper records and return them to the municipality.

If the outgoing assessor used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:

- a. The format native to the customized or uncommon software
- b. A more common format (ex: comma delimited text formats, commonly available database formats such as MS-Access, DB2, SQL) with definitions for all fields

7. What residential and agricultural data do we need to maintain electronically?

The minimum residential and agricultural data required is the information identified on the Property Record Card (PA-500) and Agricultural Work Card (PA-703) that corresponds with Volume 2 of the WPAM.

8. What commercial data do we need to maintain electronically?

The minimum commercial data is the information identified on the residential Property Record Card (PA-500), including all data that was applied to determine the assessment.

9. What personal property data do we need to maintain electronically?

The minimum personal property data is the information identified on the summary of the Statement of Personal Property (PA-003).

10. What mobile home data do we need to maintain electronically?

The minimum mobile home data must identify whether the mobile home is real property, personal property, or subject to a parking permit fee, and must include the data used to determine the assessment.

11. Are assessors and municipalities required to post assessment data on the Internet?

No. Assessors and municipalities are encouraged, but not required, to share assessment data on the Internet, as permitted by state law.

Example: Under state law (sec. 70.35(3), Wis. Stats.), information submitted on the Statement of Personal Property is considered confidential. As a result, that information cannot be posted to the Internet).

12. How does DOR use electronic assessment data?

DOR uses assessment data for: Development of Equalized Values; petitions for reassessment under sec. 70.75, Wis. Stats.; appeals under sec. 70.85, Wis. Stats.; performance audits; reviews of assessor practices.

13. What happens if an assessor does not comply with the electronic assessment data requirement or fails to provide DOR with the required electronic assessment data?

Failure to comply will result in DOR reviewing the assessor's certification and could result in revocation of certification.

14. After all my property records are in an electronic format, do I still need to maintain a paper copy?

If you can produce a paper copy of the current Property Record Card when requested, you are not required to update the paper copy. However, annually at the close of the Board of Review, you must produce a paper copy of the Property Record Card for each parcel before making any changes for the coming year. **Note:** Municipalities are required by the State Public Records Board and state law to retain Property Record Cards for seven years.

FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

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State of Wisconsin
Department of Revenue

Managed Forest Land and Private Forest Crop Land

May 24, 2016

TO: Certified Assessors

Subject: Managed Forest Land and Private Forest Crop Land

The Wisconsin Department of Natural Resources (DNR) continues to post forest program enrollment information on its website. To view the reports, which include Managed Forest Lands (MFL) and Private Forest Crop (PFC) acreage, [visit the DNR website](#).

Also, the Wisconsin Department of Revenue received the following two questions from assessors on differences between the actual acres on the parcel versus the acres enrolled in MFL or PFC.

Assessor Questions

1. **What acres should an assessor use for assessment when differences are discovered?**
 - o **MFL and PFC contract acres** - control the taxation of land when an *Order* encumbers the parcel
 - o **DNR Order acres** - take precedence over parcel acres for the life of the contract and can only be changed by the DNR
 - o **Assessment, tax roll and tax bill acres** - should reflect the **current MFL Order acres**, unless a *Correction Order* is recorded before the current year Board of Review closes
 - o **MFL Correction Orders** - that are **not** recorded before the Board of Review closes are subject to a claim made under [sec. 74.35, Wis. Stats.](#)
2. **What should an assessor do when discovering a difference?**
 - o Contact the  [DNR](#)
 - o When parcel acres do not match the existing *Order*, the assessor and/or the Real Property Lister should notify the DNR of the acre discrepancies
 - o Under state law, DNR has the authority to make changes and issue a *Correction Order*

Summary - DNR Acre Correction Process

- **DNR updates MFL orders in the following priority**
 1. Withdrawals
 2. Transfers (property sales)
 3. Exempt authority corrections (Department of Transportation)
 4. Amendments (corrections discovered by property owner, assessor, other)
- **Note:** *Exempt Correction Orders are generally processed before other corrections.*
- **Processing Delays**
 - o DNR emphasized the urgency of matching the *MFL Order acres* to the parcel and the assessment /tax roll acres
 - o DNR is in the process of hiring additional staff to fulfill processing requirements

If you have questions, contact the  [DNR Forest Tax Program Specialist](#).

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Net New Construction

1. What is "net new construction?"
2. When it is calculated, does net new construction include or exclude property in tax incremental financing (TIF) districts?
3. How does the Wisconsin Department of Revenue (DOR) use net new construction?
4. Does DOR use net new construction for other calculations?
5. When is net new construction available?

1. **What is "net new construction?"**

- o DOR's Equalization Bureau calculates net new construction each year
- o It includes changes to equalized value due to new building construction and land improvements **minus** changes to equalized value due to the demolition/destruction of buildings and removal of land improvements
- o Net new construction amounts for each county and municipality is located at: revenue.wi.gov/Pages/EQU/nnc.aspx

2. **When it is calculated, does net new construction include or exclude property in tax incremental financing (TIF) districts?**

Net new construction is calculated based on all taxable property in a municipality or county, including property in TIFs.

3. **How does the Wisconsin Department of Revenue (DOR) use net new construction?**

DOR uses net new construction as part of the county and municipal levy limits.

4. **Does DOR use net new construction for other calculations?**

Yes. DOR uses net new construction to determine the allowable increase in spending under the expenditure restraint program.

5. **When is net new construction available?**

DOR posts the net new construction reports to our website by August 15 of each year.

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Department of Revenue

Notification of Wisconsin Supreme Court Decision

July 14, 2017

**To: Statutory Assessors, Assessors, Real Property Listers,
County Clerks & Treasurers, Municipal Clerks & Treasurers**

The Wisconsin Department of Revenue (DOR) would like to inform you of a Wisconsin Supreme Court decision, *Milewski v. Town of Dover*, that may affect your current Boards of Review for tax year 2017 assessments.

Supreme Court Decision Overview

- Case focused on a property owner's denial of the assessor's request to view the interior of the property
- Under sec. 70.47(7)(aa), Wis. Stats., the local Board of Review (BOR) denied the property owner a hearing
- Property owner challenged in court the provision under sec. 70.47(7)(aa) as unconstitutional
- Court did not strike down sec. 70.47(7)(aa), **but** it found the way the BOR applied the statute to this particular property owner (denying a hearing) was unconstitutional
- Court remanded the case to circuit court for further proceedings consistent with the opinion

Local Government Immediate Impact

- If the BOR filing requirements are met, allow property owners an appeal to the BOR
- BOR should allow an appeal whether the assessor was provided access to view the property's interior or not

Next Steps

- DOR will provide draft long term guidance as part of a public comment period for the 2018 Wisconsin Property Assessment Manual
- Contact us at hapdor@wisconsin.gov with questions or information to consider for drafting the long term guidance on this case

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State of Wisconsin
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Personal Property Assessment

January 25, 2016

TO: Certified Assessors

Subject: Personal Property Assessment

The Wisconsin Department of Revenue (DOR) is receiving questions on the Federal Government's (IRS) safe harbor and de minimis safe harbor standards, which do not require reporting personal property that is valued under a specified amount.

State law on personal property

- State law on personal property taxation is not impacted by the federal standards
- There is no clause in the state property tax law allowing an exemption based solely on the value of the personal property
- Under state law, all property is presumed taxable unless the property meets the requirements of an exemption

For additional detail on state laws that establish this state personal property taxation requirement, review the following:

- Sec. 70.04, Wis. Stats. - personal property includes all goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term "real property"
- Sec. 70.109, Wis. Stats. - all property in Wisconsin is considered taxable unless the property meets the specifications of a statutory exemption
- Sec. 70.34, Wis. Stats. - "All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value"
- Sec. 70.35(3), Wis. Stats. - specifies a March 1 filing date for the Statement of Personal Property

Contact us with any questions.

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Property Assessments in a Declining Market

1. Everything I read and hear in the news media tells me housing values have dropped over the past year so why hasn't my assessment dropped?
2. Wouldn't my property taxes go down if the assessor lowered home values in our community?
3. The family across the street was foreclosed on by the bank who sold their home for a lot less than the assessed value. Isn't that proof my assessment should be lowered?
4. Why am I paying taxes on an assessment that's higher than my property is worth?

Questions like these are being asked by homeowners nationwide as we struggle to make sense of the current economic climate. In each case, the property owner is concerned about the value of their assessment. These FAQs were developed to assist residential property owners in understanding how real estate trends affect their assessment and how the assessed value relates to the property tax bill.

1. **Everything I read and hear in the news media tells me housing values have dropped over the past year so why hasn't my assessment dropped?**

In Wisconsin, we've been fortunate that our property values are weathering the market relatively well compared to many other areas of the country. While the news media portrays values as dropping, it speaks to an overall trend in some areas and doesn't take into account a specific neighborhood or specific properties. In actuality, some communities, and some neighborhoods, have seen values increase; many neighborhoods are experiencing fewer sales yet values remain relatively stable; and a few neighborhoods have experienced foreclosures and short sales that have driven market values lower. It's the latter neighborhoods that capture news media attention.

If your municipality happens to be conducting a revaluation this year, then your assessment will reflect the most probable market value. A revaluation sets all properties at market value as of January 1 and establishes the relationships of one property to another. Those relationships remain until the next revaluation. If your community is not conducting a revaluation this year, then your assessment will likely not be adjusted if the only change occurring is the same market adjustment that the rest of the community is experiencing. Just as your assessment didn't go up each year when property values were rapidly increasing, your assessment will not be adjusted downward just because values are declining. The reason

for this is twofold. If all values are going up or all values are going down, it doesn't change the relationship of one property to another and therefore doesn't change the tax burden relationships.

Secondly, in order to contain costs, most municipalities do not perform a revaluation every year. It is the revaluation process that adjusts everybody's value to reflect those properties which have sold.

2. Wouldn't my property taxes go down if the assessor lowered home values in our community?

Not necessarily. To illustrate how the levy affects your assessment we'll look at Badgertown; a community of two. Each resident owns a house valued at \$100,000. Badgertown's tax levy is \$2,000; the amount needed to cover its expenses. Since each resident owns 50% of the total property, they each pay 50% of the levy giving them each a tax bill of \$1,000.

If property values in Badgertown go up 10%, then each property is assessed at \$110,000. The amount they pay in taxes, however, remains the same. Each resident still owns 50% of the total property in Badgertown and must pay 50% of the \$2,000 tax levy or \$1,000. And what if values start dropping? Residents' property might drop to \$80,000 each but because they each still own 50% of the property, and Badgertown still needs to collect \$2,000, they will continue to see a \$1,000 property tax bill.

3. The family across the street was foreclosed on by the bank who sold their home for a lot less than the assessed value. Isn't that proof my assessment should be lowered?

Usually not. Foreclosed properties are being marketed under duress and frequently sell at discount prices. While there have been more foreclosure-related sales during 2008 and 2009 than any time during the past 20 years, foreclosure sales have always been part of the market. In this downturn, Wisconsin has fared better than most states as real estate values adjust to the economic climate. Just as foreclosure-related sales are frequently not an indicator of market value when values are rising, they are not necessarily an indicator of value in a declining market and are not normally considered by the assessor when determining the market value of property in a community. In fact, Wisconsin law, appraisal standards, and Wisconsin courts, require very specific criteria for a sale to be considered as a reliable indicator of market value. Two of the most important of these criteria are whether the sale occurred under duress (such as a forced sale) and whether the property had adequate market exposure. For example, a property that sells two weeks after it's listed may have sold quickly because it was under-priced. This may be an indication of a duress situation, requiring closer review by the assessor, to verify whether it was an arms length transaction. In most cases, looking at non-foreclosure sales is the most reliable way to gauge what is actually happening with neighborhood values.

There are times when the majority of homes that are selling in your neighborhood tend to be around the same price as foreclosure-related sales. In this case, they may represent a reasonable picture of market value

4. Why am I paying taxes on an assessment that's higher than my property is worth?

Property owners know their assessment is used to calculate their December tax bill. What many taxpayers find confusing is that the assessment is only one part of the equation for computing the property tax. The other variable used to compute property taxes is the tax levy.

The levy represents the budgets established by the municipality, schools, etc. to cover their expenses. Those expenses are apportioned among property owners according to the percentage of ownership they have in the total property of the municipality. Thus, the actual tax bill is dependant on *both* the amount of all the taxing jurisdiction levies *and* the proportion of your assessment to the total value of property in the community. If you own 1% of the property value in your community, then you will pay 1% of the tax levy. It is the proportion of your assessment to the total value of the community that affects your tax bill, not the assessment number itself.

Said another way, your municipality must collect a certain amount; no more, no less. It divides that amount among all owners in proportion to the amount of property they own. Whether the property in the municipality is assessed at 90% of market value or 110% of its market value has no effect on your particular tax bill so long as your neighbors are also being assessed at that same 90% or 110%. This is the concept of uniformity and the basis for Wisconsin tax law.

An increase or decrease in the assessment of an individual property does not predict whether the tax bill for that property will go up, down, or remain the same.

Additional information is available at the following websites: Wisconsin Department of Revenue's Guide for Property Owners www.revenue.wi.gov/pages/html/govpub.aspx#property and Wisconsin Association of Assessing Officers www.WAAO.org

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MS 6-97

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July 2, 2009

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Department of Revenue

Satellite TV Boxes - Taxable

March 11, 2016

TO: General Assessors, Certified Assessors

Subject: Satellite TV Boxes - Taxable

Due to recent exemption requests by Satellite TV providers, the Wisconsin Department of Revenue was asked to verify whether Satellite TV boxes are still taxable as "All Other Personal Property" and should be included on Schedule H of the Statement of Personal Property.

Summary

- Satellite TV boxes remain assessable in the State of Wisconsin under state law and **do not** qualify for the digital broadcasting exemption (sec. 70.111(25), Wis. Stats.)
- Digital broadcasting exemption requires ownership and use of the equipment by a radio station, television station, or video service network
- Satellite TV providers are not a radio station or television station and fail to meet the video service network definition
- State law defines video service network as part of a wireline facility, located in the public right-of-way, or a cable system
- No evidence was provided to DOR by Satellite TV companies showing how the equipment meets the definition of video service network

Recommended Actions

- Verify Satellite boxes are being correctly reported as **taxable** on Schedule H of the Statement of Personal Property
- Distribute Notices of Assessment as appropriate for any changes made to the reported values

Contact us with any questions.

Thank you,

Wisconsin Department of Revenue

State and Local Finance Division

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State of Wisconsin
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Spring Reminder - Assessment Process

March 12, 2018

To: Assessors

The Wisconsin Department of Revenue (DOR) would like to remind you of the following as you complete the 2018 assessment process.

Issue Agricultural Conversion Charge Notices when land converts from agricultural use

- State laws (sec. [70.365](#) and [74.485](#), Wis. Stats.) require the assessor to distribute notices when land converts from agricultural
- DOR provides [conversion charge guidelines](#) and the conversion charge [notice form](#)

Residential and Agricultural Improvement Costs

- DOR provides the Wisconsin Property Assessment Manual (WPAM) – [Volume 1 Administrative Procedural](#) (V1) and Volume 2 (V2) [Residential and Agricultural Costs](#)
- Assessors must following the listing process described in WPAM - V1 and WPAM - V2
- Assessors are not required to use the cost information
- Assessors may research and obtain current, local, costs instead of using the costs within the WPAM - V2

Drainage District Corridor Assessment - NEW for January 1, 2017 assessments

- State law ([70.32\(5\)](#), Wis. Stats.) requires the assessment of drainage district corridors in the same class as the land adjoining the corridor
- DOR provided a [December 18, 2017 email](#) with additional information

Property owner notice when viewing interior - NEW for November 28, 2017

- State laws ([70.05\(4M\)](#) and [70.05\(4n\)](#)) provide requirements when an assessor accesses a property
- DOR provided a [December 11, 2017 email](#) and a [February 1, 2018 email](#) with additional information

Board of Review (BOR) - NEW for 2018

- State law ([70.47\(1\), Wis. Stats.](#)) requires the BOR to meet annually during 45-day period starting fourth Monday of April and no sooner than seven days after the last day which the assessment roll is open for examination under 70.45
- DOR provided a [December 11, 2017 email](#) and a [February 1, 2018 email](#) with additional information

2018 Open Book and BOR dates - provide the information on the DOR website

- DOR provides a [calendar website](#) for property owners to obtain Open Book and BOR information
- DOR announced the 2018 calendar is available for entering this information on [January 31, 2018](#)

2018 Personal Property - NEW for 2018

- State law ([70.111\(27\), Wis. Stats.](#)) exempts property that was or would be reported on Schedule C - Machinery, Tools and Patterns
- State law ([70.11\(39\), Wis. Stats.](#)) no longer requires providing computer values to receive exemption (Schedule D-1)
- If a property owner disagrees with your taxability determination, the [claim of unlawful tax process](#) is available to contest. See pages 15-16 of the [Appeal Guide](#).
- Additional information is available from the [2017 DOR Annual Assessor Meeting](#) (see slides 17-21) and the associated [questions and answers](#) (see Sections A and B)

We hope this information is helpful. [Contact us](#) with questions.

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Statement of Assessment (SOA)

1. What is the Statement of Assessment (SOA)?
2. What is the deadline to file an SOA?
3. How do I file an SOA?
4. Why is it important to submit a complete and accurate SOA?
5. Why did the Wisconsin Department of Revenue (DOR) contact us about our Managed Forest Land (MFL) or Private Forest Crop (PFC) acreage?
6. How often do Managed Forest (MFL) rates change and how are we notified?
7. Do I need to report an assessed value for a special district if it does not levy any tax?
8. How do I record a Section 70.43 Correction on Line 23 of the SOA?
9. Where can I find my final SOA?
10. I filed my SOA. Why isn't there a final SOA for my municipality?
11. I amended my SOA. Why don't I see the amended values on the final SOA?
12. Are there additional resources for the SOA process?

1. **What is the Statement of Assessment (SOA)?**

A municipal clerk or real property lister electronically files (e-files) the SOA with the Wisconsin Department of Revenue (DOR). Once the Board of Review (BOR) adjourns and adjustments are made on the assessment roll, the clerk or real property lister reports the locally assessed values to DOR. It is important that the values are accurate and reported timely since the values are used to:

- Certify school, technical college and special district equalized values
- Create a final SOA, which includes the state assessed manufacturing property and the aggregate ratio used to calculate property tax bills
- **Note:** Final SOAs are posted on our Reports web page from October through December

2. **What is the deadline to file an SOA?**

You must file your SOA with DOR by the second Monday in June or after your BOR is complete. Do not file your SOA until the BOR adjourns and all adjustments are made to the assessment roll.

3. **How do I file an SOA?**

You must electronically file (e-file) your SOA by using either our e-file form or file transfer:

- **E-file form** - located on our website at: revenue.wi.gov/Pages/OnlineServices/slfiling.aspx
- **File transfer method** - normally done by the county. The format and alignment specifications are located at: revenue.wi.gov/Pages/OnlineServices/slfeserv.aspx.

4. **Why is it important to submit a complete and accurate SOA?**

DOR uses the SOA to make determinations of school and special district valuations, equate the state assessed manufacturing property, and to determine the ratio for calculating fair market value estimates.

Note: If you report any corrections to assessed values on Line 23 of your SOA, you must report the corresponding net taxes and refunds due in Sections J and K on the SOT.

5. **Why did the Wisconsin Department of Revenue (DOR) contact us about our Managed Forest Land (MFL) or Private Forest Crop (PFC) acreage?**

In March each year, the Wisconsin Department of Natural Resources (DNR) provides DOR with a file listing the MFL and PFC acres in each municipality. If DOR contacted you, it may be because the acreage you submitted on the SOA did not reflect the acreage provided by DNR, and you did not provide an explanation as to why the acreage did not match.

6. **How often do Managed Forest (MFL) rates change and how are we notified**

Rates can change every five years. The last rate update occurred in 2018; prior rates changed in 2013. The next rate update will be in 2023. DOR updates the form and instructions, emails municipalities with the new rates, and discusses the changes in training opportunities.

7. **Do I need to report an assessed value for a special district if it does not levy any tax?**

Yes. Since DOR is required to certify equalized values of legally formed town sanitary districts, public lake protection and rehab districts, and metropolitan sewer districts, the assessed value must be reported.

8. **How do I record a Section 70.43 Correction on Line 23 of the SOA?**

Report omitted property on Line 23, real estate on A and personal property on B. You also report sec. 70.43, Wis. Stats., corrections of errors by the assessor on Line 23. Report real estate on C1 and personal property on C2. Both of these should be for the prior year, not something found on the current assessment roll after the Board of Review.

Note: If you report omitted property and/or a sec. 70.43 correction on the SOA, you must report the corresponding amount of net taxes or refund due in Section K of the SOT.

9. **Where can I find my final SOA?**

As we complete an SOA, DOR posts each final SOA (which may include manufacturing values) on our website at: revenue.wi.gov/Pages/Report/s.aspx.

10. **I filed my SOA. Why isn't there a final SOA for my municipality?**

DOR works on final SOAs in batches starting in mid-late October through December and posts Final SOAs after we complete each batch.

11. **I amended my SOA. Why don't I see the amended values on the final SOA?**

Since other processes rely on an SOA's information, it is important for DOR to have the most accurate SOA. If you amended your SOA after we posted the final to our website, we will still process it. However, we will not post the Final SOA with the amended values. DOR will not calculate a new aggregate ratio. When you calculate property tax bills, use the aggregate ratio found on the Final SOA and the updated values from the amended SOA.

12. Are there additional resources for the SOA process?

Yes. Review [Publication PA-502](#), Assessment and Tax Roll Instructions for Clerks. This publication provides an overview of the SOA and other processes a clerk and/or treasurer may be responsible for throughout the year.

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Undeveloped Land Classification

1. Do road right-of-ways and fallow Agricultural land belong in the Undeveloped land and class?
2. Does all property included in Class 5 (Undeveloped land) have to be assessed at 50 percent?
3. When does a sparsely treed, cutover parcel become Undeveloped, instead of Productive Forest?
4. At what point does a new tree plantation become Forest? Would it be after two or three years, or when the trees are Christmas tree height?
5. How do assessors distinguish between applying the Residential class or the Undeveloped class when looking at smaller parcels of vacant land?

1. Do road right-of-ways and fallow Agricultural land belong in the Undeveloped land class?

Yes. Road right-of-ways and fallow Agricultural land are included in Class 5 (Undeveloped land).

2. Does all property included in Class 5 (Undeveloped land) have to be assessed at 50 percent?

Yes. All property in Class 5 (Undeveloped land) must be assessed at 50 percent of the district's general level of assessment.

3. When does a sparsely treed, cutover parcel become Undeveloped, instead of Productive Forest?

Generally, a sparsely treed cutover parcel is classified as Forest land since its highest and best use is for forestry purposes. It is differentiated from Undeveloped land (fallow) since fallow is generally in transition from agricultural use to its next biological succession, which is wooded growth.

4. At what point does a new tree plantation become Forest? Would it be after two or three years or when the trees are Christmas tree height?

- If the newly planted trees are not Christmas trees, orchards, or nursery stock, the land the trees are growing on is classified as Forest land and valued at market value the year after planting
- If Christmas trees, orchards, or nursery stock have been planted, the land under the trees is classified and valued according to its agricultural use value.

5. How do assessors distinguish between applying the Residential class or the Undeveloped class when looking smaller parcels of vacant land?

The Wisconsin Property Assessment Manual states the 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 if the land in question does not meet the definition of Agricultural land.

If you have additional questions on Agricultural Forest and Undeveloped land classification and valuation, contact the appropriate Equalization Bureau District Office.

FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

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Division of State and Local Finance

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Related Links

Agricultural Forest

- [Ownership](#)
- [Qualifying Parcels](#)
- [Roads and Similar Issues](#)
- [Valuation](#)

Undeveloped Land

- [Classification](#)
- [Valuation](#)

Miscellaneous -

Agricultural Forest and Undeveloped Land

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Department of Revenue

Waste Treatment Exemption

Facilities used for the treatment of industrial wastes or air contaminants may qualify for an exemption from property taxes under state law (sec. 70.11(21) Wis. Stats.). Listed below are common questions/responses regarding this exemption.

1. What is the definition of a waste treatment facility?
2. What does "used exclusively" mean?
3. What is industrial waste?
4. What are air contaminants?
5. What property qualifies for this exemption?
6. Is bio-gas equipment eligible for a waste treatment exemption?
7. If I sell the crop grown on my agricultural land where a food processor or manufacturer spreads wastewater, does the land qualify for the waste treatment exemption?
8. How do I claim and maintain this exemption and what type of records do I need to keep?
9. What if DOR determines that property recorded on my M-Form does not qualify for exemption? Can I appeal the decision?
10. Where can I find more information on this exemption?

1. **What is the definition of a waste treatment facility?**

All property purchased or constructed to be used exclusively and directly to remove, store or cause a physical or chemical change in industrial waste or air contaminants for the purpose of reducing or eliminating pollution of surface waters, air or waters of the state. (sec. 70.11(21) (am), Wis. Stats.)

2. **What does "used exclusively" mean?**

"Used exclusively" means the property's sole purpose is to control or eliminate pollution. The property may have other uses if they do not exceed 5 percent of the total use.

3. **What is industrial waste?**

- o Any gas, liquid or solid matter resulting from a process of industry, manufacture, trade, business or the development of any natural resource

- Industrial waste has no monetary value and would otherwise be considered superfluous or discarded material
- **Industrial waste can be used to produce heat or steam for a manufacturing process if the fuel consists of one of the following:**
 - 95 percent or more industrial waste that would otherwise be superfluous or discarded material
 - 50 percent or more of wood chips, sawdust, or other wood residue from the paper and wood products manufacturing process, if the wood chips, sawdust, or other wood residue would otherwise be superfluous or discarded

4. What are air contaminants?

- **Air contaminants include:** dust, fumes, mist, liquid, smoke, other particulate matter, vapor, gas, odorous substances or a combination of the above
- **Air contaminants do not include:** uncombined water vapor (sec. 285.01(1), Wis. Stats.)

5. What property qualifies for this exemption?

All land, land improvements, buildings and machinery purchased or constructed as a waste treatment facility used exclusively to remove, store or cause a physical or chemical change in industrial waste or air contaminants to control or eliminate pollution of surface waters, air or waters of Wisconsin.

Property typically *included* in this exemption (exempt):

- Dust collection systems
- Air cleaners
- Electrostatic precipitators
- Equipment used to remove smoke or fumes from welders
- Scrubbers used to remove air pollutants
- Wastewater pretreatment systems
- Waste holding tanks
- Wood waste burning process boilers
- Aerators
- Ridge and furrow systems and industrial wastewater holding ponds
- Thermal incinerators
- Gas vapor recovery equipment at gas stations
- Paint booths

Property typically *excluded* from this exemption (taxable):

- Makeup air units replacing air removed from the interior of a building by other equipment or processes with air from outside of the building
- Equipment used to compact or bale waste to reduce volume
- Storage tanks used outside of production process
- Equipment used for sewage treatment or garbage handling
- Conversion of a furnace from one type of fuel to another type of fuel
- Equipment treating uncombined water vapor (ex: steam)
- Unnecessary siltation resulting from operations, including: washing of vegetables or raw food products, gravel washing, stripping of lands for development of subdivisions, highways, quarries and gravel pits, mine drainage, cleaning of vehicles or barges, or gross neglect of land erosion
- Smokestacks with increased height to diffuse emissions over a wider area
- Monitoring equipment that is not a component or integral part of a waste treatment facility
- Equipment used to remove trimmings or scraps from the production process when those items have monetary value

- Land used to dispose industrial waste and also used to grow agricultural products that are sold

6. Is bio-gas equipment eligible for a waste treatment exemption?

No. As of January 1, 2014, bio-gas energy systems are exempt under state law (sec. 70.111(18), Wis. Stats.).

7. If I sell the crop grown on my agricultural land where a food processor or manufacturer spreads wastewater, does the land qualify for the waste treatment exemption?

No. Whenever a crop is sold, the land no longer qualifies for the exemption. Below are examples of what qualifies and what is taxable.

When land exemptions typically apply:

Landowner:

- Cuts the cover crop and lets it lie in the field
- Leases property to a farmer; the farmer plants, harvests and feeds the crop to his own cattle
- Grows the crop and allows an area farmer to harvest and feed the crop to the farmer's cattle
- Allows an area farmer, at no charge, to grow, harvest and feed the crop to the farmer's cattle

When land exemptions typically do not apply and land is taxable:

Landowner:

- Leases property to a farmer; the farmer plants, harvests and sells the cover crop
- Grows, harvests and uses the crop in his/her own manufacturing process (ex: canning company)

Farmer:

- Harvests the crop and sells it
- Sells the crop instead of feeding it to his cattle

8. How do I claim and maintain this exemption and what type of records do I need to keep?

Each year, manufacturers must report waste treatment property on the manufacturing self-reporting forms due annually on March 1. Owners must retain a list of assets classified as exempt waste treatment at their place of business. The Wisconsin Department of Revenue (DOR) will inspect this asset list.

Personal Property — waste treatment personal property costs must be reported on the M-P Form: Wisconsin Manufacturing Personal Property Return, Schedule Y-P, Part 1, Line 11.

Real Estate — costs of land, land improvements, buildings and building components related to waste treatment must be reported on the M-R Form: Wisconsin Manufacturing Real Estate Return, Schedule Y-R, Part 1, Line 6 and on Schedule R-6.

9. What if DOR determines that property recorded on my M-Form does not qualify for exemption? Can I appeal the decision?

Yes. If DOR determines your property is taxable, you may appeal. If you are a manufacturer, the value of the property denied for the waste treatment exemption is added to your

manufacturing real estate or personal property assessment. You may appeal your full value manufacturing assessment to the Board of Assessors.

10. **Where can I find more information on this exemption?**

Manufacturers — contact the [DOR Manufacturing & Utility District Office](#) where your property is located.

Non-manufacturers — contact the [local assessor](#) responsible for assessments in the municipality where your property is located.

For additional information, view the following documents:

Wisconsin Statutes

- o General property taxes [ch. 70](#)
- o Treatment plant and pollution abatement equipment [ch. 70.11\(21\)](#)
- o State assessment of manufacturing property [ch.70.995](#)
- o Air pollution definitions [ch. 285.01](#)
- o Industrial waste definitions [ch. 289](#)

Wisconsin Property Assessment Manual

For more information contact the [DOR Manufacturing & Utility District Office](#) in your area.

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2019

Guide for Property Owners

2019 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. The equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief.

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 by the taxing jurisdictions (ex: school districts, counties, state) to apportion their tax levies among municipalities. Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all of the municipalities that contain territory in the jurisdiction, based on each district's total value. (ex: a state levy would be apportioned among all of the municipalities in the state; an individual county's levy among all of the municipalities in the county; and a school levy among all of 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 for the sale of livestock or livestock products
 - » 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 [Definition of Terms](#) 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

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- 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 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.

- **2011, 2012, 2013, 2014 – 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, 2014
- **2015 – 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, 2015
- **2016 – 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, 2016
- **2017 – 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. 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.

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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.

Examples:

- Comparable property sales, including recent arm's-length sale(s) of comparable properties dated on or before the assessment date of January 1 of the assessment year
- Current construction costs
- Improvements to property
- Location
- Depreciation
- Legal restrictions (ex: zoning ordinances)
- General economic changes in the community

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.

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.

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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.](#)).

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.

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

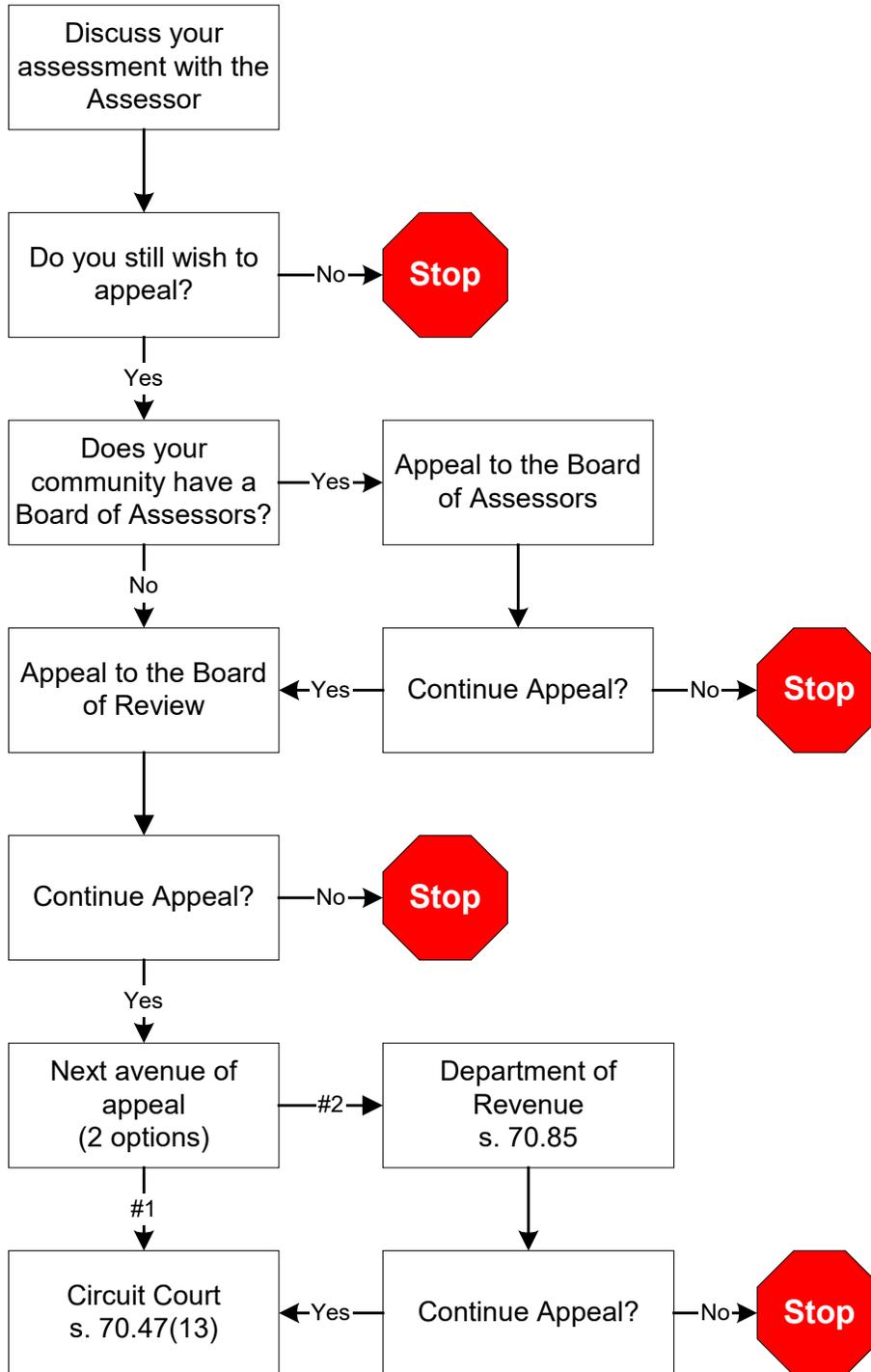
When you appeal a BOR decision to DOR, under state law ([sec. 70.85, Wis. Stats.](#)), DOR must receive a written complaint within 20 days after you receive the BOR's determination, or within 30 days of the date specified in the affidavit under [sec. 70.47\(12\), Wis. Stats.](#), if the taxpayer does 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**

* The 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. Pay your local treasurer.
- If you do not pay in installments, you must pay your taxes in full by January 31. Pay your local treasurer.
- July 31 – the last day for your second installment payment of real estate taxes. Pay your county treasurer.

2. Personal property taxes – paid in full by January 31 to the local treasurer

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.

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 2018
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	2017		2018		2017	2018	% Tax Change
	Est. State Aids Allocated Tax Dist.						
STATE OF WI					17.27	17.20	-4%
AMERICA CO	16,632	17,466			317.60	328.20	3.3%
VILLAGE OF	116,684	117,737			183.29	183.32	.02%
BADGER SCH. DIST.	659,459	569,823			1,220.87	1,188.45	-2.6%
#3150 TECH.	20,283	22,326			150.06	173.21	15.4%
COLLEGE #56							
Total	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%

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 2019

▶ \$ 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-686/2 (R. 8-15)

Check For Billing Address Change
 BILL AND SUE HOMEOWNER
 RR 9
 BADGER WI 58425



2019 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 22,000	Ass'd. Value Improvements 76,900	Total Assessed Value 98,900	Ave. Assmt. Ratio 98.9000000	Net Assessed Value Rate (Does NOT reflect credits) .017243455
Est. Fair Mkt. Land 22,250	Est. Fair Mkt. Improvements 77,750	Total Est. Fair Mkt. 100,000	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit 185.01

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	2017 Est. State Aids Allocated Tax Dist.	2018 Est. State Aids Allocated Tax Dist.	2017 Net Tax	2018 Net Tax	% Tax Change
STATE OF WI AMERICA CO			17.27	17.20	-.4%
VILLAGE OF BADGER SCH. DIST.	16,632	17,466	317.60	328.20	3.3%
#3150 TECH. COLLEGE #56	116,684	117,737	183.29	183.32	.02%
	659,459	569,823	1,220.87	1,188.45	-2.6%
	20,283	22,326	150.06	173.21	15.4%

2019 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%

2019 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		
Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	Or First Installment Due On or Before January 31	GARBAGE	359.02
	\$ 1,206.35		
	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. Payment Procedures

Bill and Sue Homeowner may pay the taxes in one of two ways. They can pay the amount in full to the local municipal treasurer by January 31 after the December statement. Or, they can pay in installments. If the taxes are paid by installment, the first payment is due to the local treasurer by January 31, and the second payment is due to the county treasurer by July 31. A third payment option, multiple installments, is available in some municipalities if they have adopted a special multi-payment plan. Since Bill and Sue Homeowner's tax bill does not mention any other installment method, this payment option is not available.

XV. Definition of Terms

Apportion – once the amount of taxes to be levied by each taxing jurisdiction has been determined, the total tax levy must be divided, or apportioned, among all the taxation districts which contain territory in the jurisdiction.

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).

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.

2019 Guide for Property Owners

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. The price represents the normal consideration for the property sold unaffected by special or creative financing

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.

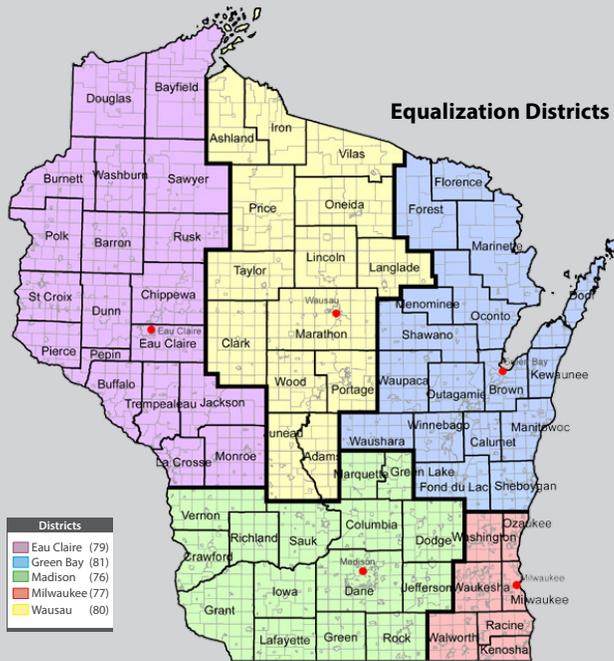
Use-value – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each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

2019 Guide for Property Owners

XVI. 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
 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



WISCONSIN DEPARTMENT OF REVENUE - PROPERTY TYPE DESCRIPTIONS

Property Group	PROPERTY CODE NAME	DESCRIPTION
100	Residential 1-3 Units	
101	Ranch	Asymmetrical one-story house usually at grade in which the room plan is open with respect to the interior layout. Ranch homes typically have low pitched gable or hip roofs with moderate or wide eave overhang and horizontal appearance. Ranch homes often have an attached garage and may or may not have a basement. This style became the dominant style throughout the US in the 50's and 60's.
102	Bi-level	A variation of the ranch is basically a one story home with a full basement at half grade. The partially excavated basement gives the advantage of full size windows in the lower level. The two levels are split by a foyer at grade level. A bi-level must be listed as ONE STORY and FULL BASEMENT and will have the lower level listed as finished basement living area. This adaption of the ranch style saw its greatest popularity during the 70's.
103	Split Level	This popular variation of the ranch style has three or more levels and may also be called a tri-level or four level. The front entry is located at the middle of the three or four levels. Split levels are intended to separate living activities within the home by setting them at different planes. Sleeping quarters are raised from dining and communing areas.
104	Cape Cod	A one story and attic or a one and one-half story residence that may have dog house dormers, extra gables, or shed dormers, was generally built before 1850 or after 1934. Finished attic or half story area must be listed if the residence is to be listed as Cape Cod. These homes have steeped roofs beginning just above the windows and single gabled ends. They are characterized by an absence of decorative exterior trim and a small entry porch. Dwellings classed as Cape Cod may only have one living unit.
105	Colonial	A two or two and one-half story, single-family residence, generally built without an attic, will be considered as "Colonial." Typically, a Colonial has a living room, dining room, kitchen and half-bath on the 1st floor. A full bath and the bedrooms are usually located on the second floor and the stairway usually centrally located. Colonial homes are always two rooms deep.
106	Contemporary	A type of modern architecture which takes many forms. It is designed to promote close relationship to the outdoors, to incorporate new construction methods and materials, and to create new uses of old materials. Large windows, open planning, and broken angular exterior elevation lines characterize this style. In residential architecture, contemporary houses may be one or two stories or split-levels to harmonize with the site conditions. Roofs may be flat, shed, gable or various combinations thereof.
107	Townhouse	A two or two and one-half story, side-by-side TWO UNIT residence will be considered a townhouse. Second floor area must be listed. A townhouse under TWO separate key numbers will be listed as "07 Townhouse" with one (1) living unit.
108	Residence Old Style	All single family residences generally built before 1935 and not qualifying as a Colonial, a Tudor, a Mansion, or Cottage, will be classified as a Residence Old Style.

Property Group	PROPERTY CODE NAME	DESCRIPTION
109	Executive Mansion	A large luxury dwelling built using the highest quality materials of brick or cut stone. Common to these buildings are three or more baths, two or more fireplaces, and expansive entries with elaborate open stairways. Most of these mansions are located in prestigious locations and distinguished by their size of usually 4,000 to 8,000 square feet.
110	Cottage	Small, plain single family dwelling, usually one story, generally built before 1934, utilizes minimum construction standards, ("economy"), resulting in narrow boxy exterior appearance with little or no ornamentation, low pitch roof, few window openings, low basement wall height, simple floor plan with small rooms, minimal closet facilities and electrical outlets, softwood trim and often inadequate plumbing facilities for today's standard of living.
111	Duplex	Any two-unit residence not qualifying as a townhouse, built in or after 1945. New Style Duplexes have separate entrances, kitchens and generally separate full baths.
112	Triplex	This is a residence currently usable as a three unit building and having three kitchens and separate bath facilities.
113	Condominium	A form of fee ownership of whole units or separate portions of multi-unit buildings by statute which provides the mechanics and facilities for formal filing and recording of a divided interest in real property, where the division is vertical as well as horizontal. Fee ownership of units in a multi unit property and joint ownership of the common areas. Not to be confused with Cooperative.
114	Mobile Home	A prefabricated home equipped with wheels built in a factory as a unit, as opposed to being built in panels in a factory or constructed (stick-built) on site, that is taken or towed to a place that it will occupy. Mobile homes or house trailers made after June 15, 1976, when HUD codes went into effect are generally referred to as manufactured homes.
119	Residential Other	All other residential buildings not specifically described in this section.

Property Group	PROPERTY CODE NAME	DESCRIPTION
200	Apartments	
201	Apartments 4-23 units	An apartment building is a structure with individual apartment units but with a common entrance and hallway. in this property type, there are more than three (3) but less than 24 dwelling units generally provided as rental housing.
202	Apartments 24 Units & Above	An apartment building is a structure with individual apartment units but with a common entrance and hallway. in this property type, there are more than twenty-three (23) dwelling units generally provided as rental housing.
203	Rooming House/Group Home	A structure or building (often a family home) in which lodgers rent one or more rooms for one or more nights, and sometimes for extended periods of time. The common parts of the house are maintained, and some services, such as laundry and cleaning, may be supplied. They normally provide "bed and board", that is, at least some meals as well as accommodation. A "rooming house", may or may not offer meals. Lodgers legally only obtain a license to use their rooms, and not exclusive possession, so the landlord retains the right of access.
204	Bed & Breakfast	A small lodging establishment that offers overnight accommodation and breakfast, but usually does not offer other meals. Typically, bed and breakfasts are private homes with fewer than 10 bedrooms available for commercial use. Often referred to as a B&B.
205	Hotel	Structure or building designed to provide paid lodging on a short-term basis. The provision of basic accommodation, in times past, consisting only of a room with a bed, a cupboard, a small table and a washstand has largely been replaced by rooms with modern facilities, including en-suite bathrooms and air conditioning or climate control. Additional common features found in hotel rooms are a telephone, an alarm clock, a television, and Internet connectivity; snack foods and drinks may be supplied in a mini-bar, and facilities for making hot drinks. Larger hotels may offer a multitude of additional guest services such as a restaurant, a swimming pool, exercise facilities, childcare, concierge, laundry services, etc.
206	Hotel-Convention Center/Resort	A structure or building similar to a hotel but also includes conference and social function services. For the sake of greater comparability, rating systems have been introduced, with the one to five stars classification being most common and with higher star ratings indicating more luxury. Hotels are independently assessed in traditional systems and these rely heavily on the facilities provided.

Property Group	PROPERTY CODE NAME	DESCRIPTION
207	Motel	A type of hotel designed for motorists, usually having direct access to an open parking area, consisting of a single building of connected rooms whose doors face a parking lot and, in some circumstances, a common area; or a series of small cabins with common parking.
208	Mobile Home Park	A neighborhood consisting of a subdivision of plots designed for the siting of mobile homes. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses. These parks are more commonly referred to today as manufactured home communities.
211	Mixed use lodging	A combination of more than one or several types of lodging facilities.
212	Nursing Home/Assisted Living	Nursing homes are residential facilities that provide specialized care of residents. A nursing home, convalescent home, Skilled Nursing Unit (SNU), care home, or rest home is a place of residence for people who require constant nursing care who reside on the premises and have significant deficiencies with activities of daily living, but are not in need of hospital care. Residents include the elderly and younger adults with physical or mental disabilities. Assisted living residences or Assisted Living Facilities (ALFs) provide supervision or assistance with activities of daily living; coordination of services by outside health care providers; and monitoring of resident activities. Assistance may include the administration or supervision of medication, or personal care services provided by a trained staff person. Assisted living is an eldercare alternative on the continuum of care for people, normally seniors, for whom Independent living is no longer appropriate but who do not need the 24-hour medical care provided by a nursing home.
213	Community Based Residential Facility (CBRF)	A residential facility where 5 or more unrelated adults reside who are not related to the operator or administrator who reside together in a community setting. Services provided include room and board, supervision, support services, and may include up to 3 hours of nursing care per week.
219	Apartments/Lodging Other	All other lodging related buildings not specifically described in this section. This could include a place for a caravan/camper often on a campsite.

Property Group	PROPERTY CODE NAME	DESCRIPTION
300	Office/Parking	
301	Office Class A	Structures designed to provide the highest quality office space available in their market. The architecture always prioritizes design and visual appeal over cost, and sometimes over practicality. In most areas, Class A office buildings use structural steel and composite concrete construction. Cost for the structure alone (excluding land purchase and site improvements) is typically greater than \$150 per square foot, and often rises to several hundred per square foot depending on the tenant's preferences for interior finishes. The buildings are well located, have a good access and are professionally managed. As a result they attract the highest quality tenants and command the highest rents.
302	Office Class B	Class B office structures are the next step down in design and quality to class A structures. The difference in each class varies by market and class B & C buildings are classified relative to class A for each market. These buildings are typically a little older than class A but still have good quality management and tenants. The buildings will have fewer architectural details than typical class A buildings. Typical fixtures include a mix of hardwood; wood flat panel doors; Formica countertops.
303	Office Class C	Structures or buildings designed to provide office space that has a lower quality fit and finish to the internal decorations and furnishings. The design of such buildings will be basic and will typically command the lowest rent. Typical fixtures include Formica countertops; sheet vinyl flooring; cheaper carpets and cheaper windows and doors. Buildings are generally more than 20 years old; located in less desirable areas and in need of renovation. Often the building infrastructure and technology is out of date.
305	Office Condominiums	Structures or buildings designed to provide office space (generally Class B or Class C) that is owned instead of rented. A form of fee ownership of whole units or separate portions of multi-unit office buildings. Documents are filed and recorded that establish divided interests in the property.
306	Bank/Lending Institutions	Structures or buildings designed to serve the needs of a financial institution licensed by a government. The building typically has a larger central open area surrounded by smaller rooms and offices. Buildings include space for a lobby, teller transaction area, offices and vault space.
307	Office-Medical	A single or series of buildings used as medical office space. Typically, practicing medicine involves giving a diagnosis, prescribing outpatient treatment for medical conditions.
308	Veterinary Clinic/Hospital	An institution for health care providing veterinary patient treatment by specialized staff and equipment, and often, but not always providing for longer-term patient stays. These facilities provide the application of medical, diagnostic, surgical, dental, and therapeutic principles to companion, domestic, exotic, wildlife, and production animals.
309	Kennel/Pet Boarding	Structures designed for limited-term housing of pets. High-end facilities are sometimes referred to as "pet hotels".
310	Office/Warehouse	Non-industrial building consisting of 50 to 95% office finish with the non-office area used for warehousing and storage.

Property Group	PROPERTY CODE NAME	DESCRIPTION
311	Medical Condominiums	These are buildings designed for medical and/or dental services with examination and outpatient treatment. These units are owned within a condo association instead of rental office space.
312	Parking-Paved	A parking lot paved with asphalt or concrete. A few new lots may be surfaced with permeable paving materials.
313	Parking-Structure	Also known as multistory car-park, parking ramp, parking garage, is a building designed for car parking and where there are a number of floors or levels on which parking takes place.
319	Office-Other	All other office related buildings not specifically described in this section. A place in which business, clerical, or professional activities are conducted.
400	Recreation/ Community/ Govt. Buildings	
401	School	A building designed to allow and encourage students to learn, under the supervision of teachers in a class room or laboratory setting.
402	Fire Station	A structure or other area set aside for storage of firefighting apparatus (i.e., fire engines and related vehicles), personal protective equipment, fire hose, fire extinguishers, and other fire extinguishing equipment. It may also have dormitory living facilities and work areas such as meeting rooms, workshop, or laundry. Living areas are sometimes arranged above the garage bays where personnel without specific station duties during the night shift are allowed to sleep unless a dispatch is called. In that situation, firefighters may have special means to allow entry to the ground floor quickly when a call for help is received such as sliding down a brass pole (called a fire pole). This arrangement also allows for a raised area to hang hoses to dry to prevent damage. In a one floor station, a tower like structure is sometimes used specially for hose hanging.
403	Police Station	A building which serves to accommodate police officers and other members of staff. These buildings often contain offices and accommodation for personnel and vehicles, along with locker rooms, temporary holding cells and interview/interrogation rooms.
404	Library	A structure that houses a collection of resources, sources, services. It is organized for use and maintained by a public body, an institution, or a private individual. In the more traditional sense, a library is a collection of books. It can mean the collection, the building or room that houses such a collection, or both.
405	Government Offices	Public buildings designed as mixed-use structures, typically found in rural communities, and are generally smaller and utilitarian in scope. The lower qualities are generally composed of public safety facilities, volunteer fire, limited office and council meeting rooms and/or small libraries, etc.
406	Post Office	A building used primarily for the business of delivering letters, post or mail and selling stamps, etc.
407	Church/Synagogue	A structure whose primary purpose is to facilitate the explicit purpose of worship. A synagogue is a Jewish house of prayer.

Property Group	PROPERTY CODE NAME	DESCRIPTION
408	Funeral Home	A building or structure that contains wake reception rooms as well as embalming facilities for preparing corpses for burial, crematoria, facilities for sales of caskets and urns, and offices.
411	Day Care Center	A nursery for the supervision of preschool children or in some cases adults that cannot live without supervision during the day. Space is typically provided for an activity area, separated care rooms,, kitchen facilities, restrooms and office areas.
412	Hospital/Clinic	A structure or building providing health care patient treatment by specialized staff and equipment, and often, but not always providing for longer-term patient stays.
413	Cinema/Movie Theatre	A structure or building for viewing motion pictures. The movie is projected with a movie projector onto a large projection screen at the front of the auditorium. Some movie theaters are now equipped for digital cinema projection, removing the need to create and transport a physical film print.
414	Theatre/Auditorium	A structure or building that focuses almost exclusively on live performers creating a self contained drama. Auditorium is a large seating hall designed to promote the audience's reception of a stage performance. Acoustical design features include noise dampening walls that minimize noise reflection as well as a ceiling design that maximizes sound projection to the far reaches of the hall.
415	Community Center	Public structure or building where members of a community may gather for group activities, social support, public information, and other purposes. They may sometimes be open for the whole community or for a specialized group within the greater community. Examples of community centers for specific groups include: Christian community centers, Islamic community centers, Jewish community centers, youth clubs etc.
416	Bowling Alley	A structure or building where the primary draw is the bowling alley with the bar and grill/restaurant being secondary in nature. The present day bowling alley is a structure containing multiple bowling lanes.
417	Skating/Roller Rink	A structure or building with interior/exterior hard surface used for roller skating or inline skating. This includes roller hockey, speed skating, and recreational skating. An ice rink is a frozen body of water where people can skate or play winter sports. Some of its uses include playing ice hockey, figure skating exhibitions and contests, and ice shows.
418	Sports Facility	A structure or building with an enclosed area, often circular or oval-shaped, designed to showcase sporting events, theater, or musical performances. It is composed of a large open space surrounded on most or all sides by tiered seating for spectators. The key feature of an arena is that the event space is the lowest point, allowing for maximum visibility. Usually, an arena is designed to accommodate a fairly large number of spectators.
421	Golf Course/Country Club	A golf course consists of a series of holes, each consisting of a teeing ground, fairway, rough and other hazards, and a green with a flagstick (pin) and cup, all designed for the game of golf. A country club is a private or semi-private club that provides hospitality to members and guests such as a restaurant and bar, and may also provide suitable accommodations for host-catered events, such as weddings.

Property Group	PROPERTY CODE NAME	DESCRIPTION
422	Health Club	A structure or building which houses exercise equipment for the purpose of physical exercise. Most health clubs have a main workout area, which primarily consists of free weights including dumbbells, barbells and exercise machines. This area often include mirrors so that exercisers can monitor and maintain correct posture during their workout.
423	Tennis/Racquet Club	A building or shell type structure that include tennis court facilities. Individual facilities can vary greatly depending on the type of structure and its appointments, including the extent of the lounge, refreshment, exercise, shower and spectator areas.
424	Resort/Camp	A place used for relaxation or recreation, attracting visitors for holidays or vacations. Resorts are places, towns or sometimes commercial establishment operated by a single company. A campsite is a place used for overnight stay in the outdoors. The term 'campsite' usually means an area where an individual, family, group or military unit might camp.
425	Gambling Casino	A structure or building that houses and accommodates certain types of gambling activities. Casinos are most commonly built near or combined with hotels, restaurants, retail shopping, cruise ships and other tourist attractions.
426	Hall-Social/Fraternal	Multi-purpose buildings designed for used as a gathering place by fraternal organizations. They generally have an auditorium, kitchen, dining, game rooms and offices. They also often have a large meeting room with movable partitions.
429	Recreation/Community/ Govt. Buildings Other	Recreation/Community centers are public buildings where members of a community may gather for group activities, social support, public information, and other purposes. They may sometimes be open for the whole community or for a specialized group within the greater community.

Property Group	PROPERTY CODE NAME	DESCRIPTION
500	Restaurant/Tavern	
501	Restaurant-Sit Down	Structures or buildings with facilities to serve full course meals with or without legal beverages.
502	Supper Club	Structures or buildings with emphasis on fine dining customers. Features include an extensive menu, legal beverages and sometimes live entertainment. Generally the building is free standing and have a separate or assigned cocktail lounge with bar and related seating.
503	Custard/Food Stand	A freestanding single purpose building selling a limited number of food items with a considerable portion of gross income coming from the sale of ice cream or custard. Usually seasonal, with window and/or car service, possibly limited counter service (e.g., A&W Root Beer, Dairy Queen, Sonic, etc.).
504	Fast Food	A structure or building providing tear-round sale of prepared or semi-prepared foods with counter service, limited menus and a drive-up window (e.g., McDonald's, Burger King, Taco Bell, etc.).
505	Tavern/Lounge/Grill/Cabaret	A structure or building where people gather to drink alcoholic beverages and, more than likely, also be served food, though not licensed to put up guests. The distinction of a tavern from an inn, bar or pub varies by location, in some places being identical and in others being distinguished by traditions or by legal license. A cabaret refers to a tavern with additional licensing for live dancing entertainment.
506	Tavern & Living Qtrs-2 story	A structure or building where people gather to drink alcoholic beverages and, more than likely, also be served food, though not licensed to put up guests. The distinction is in the second floor which is used for living quarters
507	Restaurant/Tavern Other	All other restaurant or tavern related buildings not specifically described in this section.
600	Retail/ Shopping Center	
601	Single/Multiple Occupancy - 1 story	A structure or building with one story that provides a complex of retail shops representing merchandisers, enabling visitors to easily walk from unit to unit, along with a parking area.
602	Single Occupancy & Multi-story	A structure or building with two or more stories forming a complex of retail shops representing merchandisers, enabling visitors to easily walk from unit to unit, along with apartments and a parking area.

Property Group	PROPERTY CODE NAME	DESCRIPTION
603	Convenience Store - no gasoline sales	A small structure or building that sells items such as candy, ice-cream, soft drinks, lottery tickets, cigarettes and other tobacco products, newspapers and magazines, along with a selection of processed food and perhaps some groceries. Often toiletries and other hygiene products are stocked, and some of these stores also offer money orders and wire transfer services or liquor products.
604	Supermarket - Freestanding	A structure or building also called a grocery store, is a self-service store providing a wide variety of food and household merchandise, organized into departments. It is larger in size and has a wider selection than a traditional grocery store and it is smaller than a hypermarket or superstore.
605	Home Improvement Center - Hardware Store	A structure or building that sells household hardware including: fasteners, hand tools, power tools, keys, locks, hinges, chains, plumbing supplies, electrical supplies, cleaning products, house wares, tools, utensils, paint, and lawn and garden products directly to consumers for use at home or for business. Larger hardware stores may sell small amounts of building supplies including lumber, flooring, roofing materials and fencing. Stores that sell everything needed to build a house are usually referred to as Home Improvement Centers.
606	Retail Showroom w/ warehouse	A retail structure or building usually a single tenant building with showroom space to common occupants of this building include retail furniture, appliances, electronics or carpet with high ceiling heights in a warehouse area for storage for inventory.
607	Retail-Warehouse/Wholesale	A retail structure or building with tall ceiling heights in a warehouse area for storage for inventory. Retailer that sells a limited variety of merchandise sold in bulk at a discount to customers. Limited attention to high quality finished retail space.
608	Drug Store Retail	A structure or building similar to a convenience store but primary emphasis is on Pharmacy sales-the compounding and dispensing of medications. Secondary to pharmacy sales is an expanded selection of items typically sold in a convenience store.
609	Laundromat/Dry Cleaner	A structure or building for self-service laundry where coin-operated washing machines are available to individual customers. Dry Cleaner is a structure or building for the cleaning process for clothing and textiles using a chemical solvent other than water.
611	Big Box Retail	Large, free-standing structures or buildings that are generally rectangular shaped single story buildings on a slab with few windows. The two types of Big Box retail stores (often called Superstores) include those that sell general merchandise (Wal-Mart, Target) and specialty stores (Best Buy, Barnes & Noble). Floor space is generally several times greater than traditional retailers (50,000-200,000 square feet) and buildings typically have high ceilings and few amenities. Operators derive profits from high sales volume rather than mark-up.
612	Greenhouse	A building designed to grow plants. Structure with a glass or plastic roof and frequently glass or plastic walls; these structures range in size from small sheds to very large buildings.

Property Group	PROPERTY CODE NAME	DESCRIPTION
614	Neighborhood Strip Center	Typically a row of open stores or service outlets comprising a single line of storefronts with individual service entrances in the rear. Open canopies may connect the storefronts, but a strip center does not have enclosed walkways linking the stores. A strip center may be configured in a straight line, or have an "L" or "U" shape, generally are small and may or may not have a major anchor. Typical anchors in a neighborhood center include major markets, large drug stores (discount stores) and banks.
615	Community Shopping Center	A community shopping center typically offers a wide range of apparel and other soft goods than the neighborhood strip center does. It is generally larger and better-designed than the neighborhood strip center. Is usually supported by at least one major anchor such as supermarkets, super drugstores, major restaurant buildings and discount department stores. Community shopping centers often have between 20 and 70 tenants and the market support of more than 5,000 households.
616	Regional Shopping Center	A regional shopping center contains a large number of satellite stores in strips with one or more major department store buildings as anchors. These shopping centers offer a variety of general merchandise, apparel, furniture, home furnishings, services, and recreational facilities and is built around one or more full department stores of at least 100,000 square feet each. Regional shopping centers generally have between 400,000 and 750,000 square feet of gross leasable area.
617	Super Regional Mall	Similar to a Regional Shopping Center with at least three major department stores and 800,000+ SF of gross leasable area.
619	Retail/Shopping Center Other	All other retail related buildings not specifically described in this section.
620	Automotive	
621	New Auto/Boat/Equip. Dealership	Structure or building designed for the purpose of selling automobiles, trucks, or boats. Structures many times include parts and service facilities, a showroom and offices.
622	Used Auto, Boat, & Equipment Sales	Structure or building devoted primarily to the sale of pre-owned automobiles/boats. The property usually has adequate surface parking to display merchandise for sale.
624	Auto Repair/Muffler Shop/Tire Dealer	Structure or building where tenant specializes in automobile maintenance, repair, (sometime modification) and sales, installation and servicing of tires. Occupant may be knowledgeable in working on all parts of a variety of car makes or may specialize either in a specific area or in a specific make of car.
625	Quick Lube/Oil Change	Structure or building designed to provide routine, fast, service to motor vehicles, primarily oil changes. The service area takes up the majority of the building space, and is commonly a drive-through operation with service doors on both sides of the building.
626	Car Wash	Typically a long narrow structure or building designed for automated or manual washing of automobiles and in some cases equipment for cleaning the interior of motor vehicles.
627	Gas/Service Station	A structure or building which sells fuel and lubricants for motor vehicles. The most common fuels sold are gasoline or diesel fuel.

Property Group	PROPERTY CODE NAME	DESCRIPTION
628	Gas/Service Station - Convenience Store	A Gas/Service Station that also serves as a convenience store is a small store that sells items such as candy, ice-cream, soft drinks, lottery tickets, cigarettes and other tobacco products, newspapers and magazines, along with a selection of processed food and perhaps some groceries.
629	Truck Stop	Structure or building that provides fuel, parking, and often food and other services to truck drivers. Truck stops are usually located on or near a busy road and consist (at the very least) of a diesel grade fueling station with bays wide and tall enough for modern tractor/trailer rigs, plus a large enough parking area to accommodate from five to over a hundred trucks and other heavy vehicles.
630	Automotive Other	All other automotive related buildings not specifically described in this section.
700	Industrial/Manufacturing	
701	Warehouse	A structure or commercial building that provides for the storage of goods. Warehouses are used by manufacturers, importers, exporters, wholesalers, transport businesses, customs, etc. They usually have loading docks to load and unload goods from trucks. Sometimes warehouses load and unload goods directly from railways, airports, or seaports. They often have cranes and forklifts for moving goods, which are usually placed on ISO standard pallets loaded into pallet racks.
702	Refrigerated Warehouse	Structures or building with installed refrigerated systems where temperatures are kept very cold to keep product from spoiling, and also where land is expensive, as automated storage systems can use vertical space efficiently. These high-bay storage areas are often more than 33 feet high, with some over 65 feet high.
703	Mini-Warehouse/Self Storage	The term "self storage" is short for "self-service storage", and is also known as "mini storage" or "mini warehouse". Self storage facilities lease secured storage space to individuals, usually storing household goods, or to small businesses, usually storing excess inventory or archived records.
704	Bulk Fuel Storage	A structure or facility designed for the storage of liquid materials.
705	Lumber Yard	A structure or building in a retail location for lumber and wood related products used in construction and/or home improvement projects. Lumber yards can also provide services such as the use of a planer and other large machines. Lumber yards sell products made at the lumber mill, where customers pick up products at the yard themselves or request that an order be built and delivered to them by the lumber yard.
706	Truck Terminal	Specialized type of warehouse designed to transfer goods from various methods of transportation to another (including rail, road, water and air); or short term storage of goods.
707	Salvage Yard/Open Storage	Also known as a wrecker's yard, salvage yard, junkyard, or scrapheap, is the location of a dismantling business where wrecked or decommissioned vehicles are brought, their usable parts are sold for use in operating vehicles, while the unusable metal parts, known as scrap metal parts, are sold to metal-recycling companies.
708	Airplane Hangers	A closed structure to hold aircraft and/or spacecraft in protective storage. Most hangars are built of metal, but wood and concrete are other materials used.

Property Group	PROPERTY CODE NAME	DESCRIPTION
709	Warehouse/Office	A structure or building designed to provide a combination of office (usually Class C or in rare occasions Class B office space) with additional warehouse space. This is commonly occupied by contractors. Warehouse space commonly used for operation or storage of equipment.
710	Food Processing	A structure or building designed and built for food processing or previously converted to food processing. Building construction is generally of higher quality and can include concrete blocks, tilt-up concrete, spancrete, tile block, and sometimes higher quality interior finish. The buildings can be for production, but can include some office, smokehouses, coolers, freezers, and regular and cold storage. Equipment in the building could include process piping, chillers, evaporators, and refrigeration equipment.
711	Contractor Shop	A workshop used in a specific skilled manual trade such as an electrical, carpentry or fabrication shop. Buildings are generally basic in construction, most often with pre-engineered steel, commercial pole or wood frames. There is often a small office in the building and better qualities may include a display area.
712	Manufacturing - Light	Structures or buildings designed to shelter manufacturing processes. There is an average amount of office and support space commensurate with the quality included, typically for light industrials, between 4 and 25 percent. This includes suitable locker, break and lunch room facilities to accommodate the personnel load. Offices may be single story or stacked.
713	Manufacturing -Heavy	Structures or buildings designed for heavy specialized manufacturing processes and power or utility service plants. There is an average amount of office or support space commensurate with the quality included, typically for heavy industrials, between 4 and 12 percent. Heavy industrials are characterized by their typically heavy frames, crane ways, walls and floors
714	Manufacturing - R & D Flex	Industrial flex mall buildings are the modern multi-tenant loft structures. The lower qualities are purely light industrial buildings having minimal subdivisions and finish per shop space user with overhead door entries. The better qualities have fully finished customer service areas with storefront entries. Display-office areas in the higher qualities have finished floors and ceilings.
715	Manufacturing - Special/Single Purpose	Structures or buildings designed to shelter a single or specialized manufacturing process. There is an average amount of office and support space commensurate with the quality included, typically for light industrials, between 4 and 25 percent. This includes suitable locker, break and lunch room facilities to accommodate the personnel load.
716	Manufacturing - HQ-Production/Office	Structures or buildings designed to not only shelter a manufacturing process , but also includes main office headquarters of the business.

Property Group	PROPERTY CODE NAME	DESCRIPTION
717	Telco Central Switch	A structure or physical building primarily used to house inside plant equipment-all cabling and equipment, including the main distribution frame (MDF) and all the equipment extending inward such as Private Automatic Branch Exchange (PABX) or central office equipment, MDF heat coil protectors, and grounding systems. The building houses telephone switches and equipment. This generally heavily constructed concrete building is designed with specialized Halo wiring, electrical power and backup power, cable vault, massive HVAC systems, transformers and generators.
718	Quarry	Quarries are generally used for extracting non-metallic minerals, such as dimension stone, construction aggregate, riprap, sand and gravel.
719	Future Frac Sand Mine	Mining site being prepared for frac sand mining, but not currently being mined. Includes land and site improvements.
720	Active Frac Sand Mine	Mining site currently being used for frac sand mining. Includes land and site improvements.
721	Inactive Frac Sand Mine	Mining site where frac sand mining has been terminated due to depletion of the resource or lack of an economic market. Includes land and site improvements.
759	Industrial/Mfg. Other	All other Industrial/Manufacturing related buildings not specifically described in this section.
800	Agricultural	These codes include major agricultural farm sets and any residences on the same parcel.
801	Operating Dairy Farm	Dairy farming is a class of agricultural, or an animal husbandry, enterprise, for long-term production of milk, predominantly from dairy cows. Additional animal production is sometimes done as a secondary business. The dairy may be either processed on-site or transported to a dairy factory for processing and eventual retail sale.
802	Mega Dairy Farm	An operating dairy farm with a production of over 500 cows.
803	Feeder Operation	Activities included in NAICS subsector 112 Animal Production, with the exception of dairy as set forth in the North American Industry Classification System, United States, 1997
805	Grain Farm	Grain farming is the cultivation of grains on a relatively large scale for transport to distant markets where the crop cannot be grown due to climate.
807	Produce Farm	Vegetable farming or truck farming is the cultivation of one or a few fruit or vegetable crops on a relatively large scale for transport to distant markets where the crop cannot be grown due to climate.
808	Cranberry Bogs	Cranberries are a group of evergreen dwarf shrubs or trailing vines. They are found in acidic bogs throughout the cooler parts of the Northern Hemisphere.
811	Hobby Farm	A hobby farm is typically a residence on a smallholding or small farmette that is maintained without expectation of being a primary source of income. Some are merely to provide some recreational land, and perhaps a few horses for the family's children. Others are operated as working farms for incidental income, or are run at an ongoing loss as a lifestyle choice by people with the means to do so. The agricultural-related activity is not one that is primarily devoted to agricultural use, as defined in Chapter Tax 18
819	Agricultural Other	All other agricultural related buildings not specifically described in this section. Activities included in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS),

Property Group	PROPERTY CODE NAME	DESCRIPTION
900	Vacant Land	Generally, use the parcel's statutory classification. For parcels with multiple classifications, use the primary classification.
901	Residential	Lands classified primarily as residential (Sec. 70.32(2)(c)3., Wis. Stats)
902	Commercial	Lands classified primarily as commercial (Sec. 70.32(2)(a)2., Wis. Stats)
903	Manufacturing/Industrial	Lands classified primarily as manufacturing (Sec. 70.995(1) & (2), Wis. Stats)
904	Agricultural	Lands classified primarily as agricultural (Sec. 70.32(2)(c)1g., Wis. Stats)
905	Undeveloped	Lands classified primarily as undeveloped (Sec. 70.32(2)(c)4., Wis. Stats)
906	Woods (Forest)	Lands classified primarily as agricultural forest land (Sec. 70.32(2)(c)1d., Wis. Stats) or productive forest land (Sec. 70.32(2)(c)2., Wis. Stats), forest crop and woodland tax lands
907	Class Other	Lands classified primarily as Other (Sec. 70.32(2)(c)1m., Wis. Stats) Rarely used; there may be a site with leased tanks, silos, etc. assessed as personal property on site.
908	Cemetery	A spatially defined area where the remains of deceased people are buried or are otherwise interred. The intact or cremated remains of deceased people may be interred in a grave or a tomb, an "above-ground grave". Lands are specifically designated as a burial ground and not being the "yard" of any church.
909	Future Frac Sand Mine	Vacant land being prepared for frac sand mining, but not currently being mined. No site improvements present.
910	Active Frac Sand Mine	Vacant land currently being used for frac sand mining. No site improvements present.
911	Inactive Frac Sand Mine	Vacant land where frac sand mining has been terminated due to depletion of the resource or lack of an economic market. No site improvements present.
919	Vacant Land Other	Unique circumstances such as properties which have multiple classifications, none of which is clearly primary or predominant; exempt lands; lands with conservation easements.