

Chapter Tax 12

PROPERTY TAX

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|------------|--|-----------|--|
| Tax 12.05 | Temporary assessor certification. | | |
| Tax 12.055 | Assessor certification examinations. | | |
| Tax 12.06 | Duties of assessors. | | |
| Tax 12.065 | Continuing education requirements for recertification of assessors and assessment personnel. | | |
| Tax 12.07 | Assessment districts. | | |
| Tax 12.073 | Estimated fair market value on real and personal property tax bills. | | |
| Tax 12.10 | Examination of manufacturing property report forms, confidentiality. | | |
| | | Tax 12.20 | Net proceeds occupational tax on metal mining, taxable year. |
| | | Tax 12.21 | Indexed mining net proceeds tax rate schedule. |
| | | Tax 12.22 | Confidentiality of information. |
| | | Tax 12.23 | Basis and amount of deduction for depreciation and amortization. |
| | | Tax 12.25 | Review of assessments, claims for refunds. |
| | | Tax 12.50 | Exempt biogas, synthetic gas, solar, and wind energy systems. |
| | | Tax 12.60 | Tax incremental district annual report. |

Tax 12.05 Temporary assessor certification.

(1) APPROVAL. Temporary assessor certification shall be approved under the following conditions:

(a) The applicant shall not have been temporarily certified previously.

(b) The applicant shall have a job commitment from an elected or appointed assessor, from a firm contracting to make the assessment under s. 70.05 (2), 70.055, or 70.75, Stats., or a job commitment from the department.

(c) The certified individual signing the assessment roll for a local tax unit of government or county assessor system under s. 70.99, Stats., or the applicant's immediate supervisor if in the department, shall be responsible to see that the following conditions are met:

1. The effective start and end dates of temporary assessor certification are adhered to.

2. No more than 2 persons employed by private firms may function as temporary assessors in the same municipality.

(2) APPLICATION. Application for temporary assessor certification shall be on the form prescribed by the department of revenue.

(3) WHEN VALID. Temporary assessor certification shall become effective upon distribution of the approval by the department of revenue. The approval shall be distributed within 5 business days of receipt by the department of an application as described in sub. (2). Temporary certification shall expire after whichever of the following first occurs:

(a) Ninety days have expired since the certification became effective; or

(b) The applicant passes an assessor certification examination conducted after the temporary assessor certification became effective.

(4) AUTHORIZED DUTIES. A temporary certified individual shall be authorized to perform in accordance with the Wisconsin property assessment manual, and under the direct supervision of the certified individual in sub. (1) (c), the duties defined for the lowest assessment technician level of local assessor certification under sub. (1) (c).

Note: This section interprets s. 73.09 (1) and (6), Stats.

History: Emerg. cr. eff. 12–31–80; cr. Register, May, 1981, No. 305, eff. 6–1–81; am. (3) (intro.), Register, January, 1985, No. 349, eff. 2–1–85; CR 13–036: am. (1) (b), (c) (intro.) Register December 2013 No. 696, eff. 1–1–14; CR 19–030: am. (2), (3) Register October 2019 No. 766, eff. 11–1–19.

Tax 12.055 Assessor certification examinations.

(1) EXAMINATIONS. Assessor certification examinations shall be held at the discretion of the department of revenue.

(2) RESULTS. Individuals who have taken an assessor certification examination shall be notified as to whether the individual has passed or failed that examination within 25 business days after the exam.

Note: This section interprets s. 73.09 (5), Stats.

History: Cr. Register, January, 1985, No. 349, eff. 2–1–85.

Tax 12.06 Duties of assessors. The following levels of certification for assessors and assessment personnel are established:

(1) ASSESSMENT PERSONNEL. (a) *Assessment technician*. 1. Assessment technician shall be authorized to perform duties in accordance with the Wisconsin Property Assessment Manual under the direct supervision of a property appraiser or an assessor.

2. Assessment technician shall not be authorized to serve as a property appraiser, or an assessor 1, assessor 2 or assessor 3.

(b) *Property appraiser*. 1. Property appraiser shall be authorized to perform duties in accordance with the Wisconsin Property Assessment Manual under the direct supervision of an assessor.

2. Property appraiser shall not be authorized to serve as assessor 1, assessor 2 or assessor 3.

(2) ASSESSORS. (a) *Assessor 1*. 1. Assessor 1 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician and the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 1 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;

b. Contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined;

c. Supervising subordinate assessment staff.

2. Assessor 1 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 or assessor 3 as determined by the department of revenue.

(b) *Assessor 2*. 1. Assessor 2 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician, an assessor 1 and the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;

b. Supervising subordinate assessment staff.

2. Assessor 2 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 3 as determined by the department of revenue.

(c) *Assessor 3*. 1. Assessor 3 shall be authorized, in accordance with the Wisconsin Property Assessment Manual, to perform the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the department of revenue at the level of assessor 3 which shall include responsibility

for all assessed values of real and personal property in the assessment district for which the individual is statutory assessor;

b. Policy determination, budgetary formulation and responding to appropriate levels of government involved in the property assessment process;

c. Supervising subordinate assessment staff.

2. Assessor 3 shall not be authorized to sign the assessment roll as statutory assessor in any assessment district with a degree of complexity requiring the level of assessor 1 or assessor 2 as determined by the department of revenue, nor serve on the staff of any assessment district as assessment technician, property appraiser, assessor 1 or assessor 2.

History: Cr. Register, February, 1976, No. 242, eff. 3–1–76; emerg. cr. (1) (am), eff. 1–31–80; am. (2) (a) 1. a., (2) (b) 1. a. and (2) (c) 1. a., Register, January, 1985, No. 349, eff. 2–1–85; CR 13–036: renum. (1) (a) 1. (intro.) to (1) (a) 1. and am., r. (1) (a) 1. a. to g., renum. (1) (b) 1. (intro.) to (1) (b) 1. and am., r. (1) (b) 1. a. to e. Register December 2013 No. 696, eff. 1–1–14.

Tax 12.065 Continuing education requirements for recertification of assessors and assessment personnel.

(1) DEFINITIONS. (a) “Accredited institution of higher education” means schools accredited by one of the regional institutional accrediting commissions or associations which have been recognized by the U.S. department of education or a law school accredited by the American bar association.

(b) “Appraisal instruction” means programs which consist of appraisal knowledge which is broad based and essential to assessors and assessment personnel in performing the appraisal function.

(c) “Committee” means the advisory committee appointed by the department from, but not limited to, the following groups: the department; league of Wisconsin municipalities, the assessor’s section; the Wisconsin association of assessing officers; county assessor systems; the Wisconsin technical college system; the University of Wisconsin Extension; the Wisconsin towns association; private appraisal firms or individuals.

(d) “Continuing education” means those hours and subject areas of instruction established for each level of assessor certification and approved by the department to meet minimum requirements for recertification.

(e) “Credit program” means a course which can be applied toward an associate degree or higher degree at an accredited institution of higher education.

(f) “Evidence of attendance” means an official transcript, student grade report, or department approved certificate showing satisfactory completion of educational programs.

(g) “Hour” means a period of 50 minutes of actual instruction and shall not include time spent in writing tests and examinations.

(h) “Noncredit program” means an educational program or training session which does not satisfy requirements for an associate degree or higher degree at an accredited institution of higher education.

(i) “Property tax law” or “management instruction” means programs which consist of assessment administration knowledge which is broad based and essential to assessors in performing the assessment function.

(j) “Recertification” means the reissuance of a certificate by the department to previously certified assessment personnel.

(k) “Recertification period” means the 5 years preceding the expiration of the applicant’s current certification.

(L) “Satisfactory completion” means receiving a passing score for a credit program or attendance at a noncredit program. Attendance at a credit program on an audit basis does not satisfy the requirement of satisfactory completion.

(2) REQUIREMENTS. Continuing education requirements shall include:

(a) The program shall be approved by the department prior to attendance.

(b) The program shall be attended and completed not earlier than 5 years preceding the expiration of the applicant’s current certification period.

(c) The program shall be attended and completed not later than 2 months prior to the expiration of the applicant’s current certification period.

(d) The program shall be at least 0.5 hours in length.

(e) An applicant or instructor may apply continuing education hours only once for the same program during any given recertification period.

(f) The minimum hours and subject areas of instruction required by certification level are as follows:

1. Continuing education is not required to be recertified at the assessment technician level.

2. Twenty hours of continuing education programs in appraisal instruction shall be required for recertification at the property appraiser level.

3. Thirty hours of continuing education programs shall be required for recertification at the assessor 1 and 2 levels. A minimum of 15 hours shall be in appraisal instruction and a minimum of 15 hours shall be in property tax law or management instruction.

4. Thirty hours of continuing education programs shall be required for recertification at the assessor 3 level. A minimum of 3 hours shall be in appraisal instruction and a minimum of 27 hours shall be in property tax law or management instruction.

5. Programs may jointly meet requirements for applicants holding multiple certifications.

(3) DUTIES. The department and the committee shall be authorized to perform the following duties in administering the continuing education program:

(a) The department shall:

1. Appoint the committee to staggered 2–year terms. The maximum committee membership shall be 15, containing a minimum of 3 department members.

2. Assign the duties of committee chairperson and committee secretary to department members.

3. Call committee meetings as needed and maintain all committee records.

4. Review recommendations by the committee and notify interested parties of the decisions.

5. Reimburse the ordinary and necessary expenses of the committee members or duly authorized representatives in the performance of committee business.

6. Investigate any sponsor or instructor upon receipt of a complaint from an interested person.

7. Give written notification with the reason for such action if, after investigation and review, the department denies or deems it proper to withdraw its approval of any educational program or instructor. The sponsor or instructor may request a hearing before the department.

(b) The committee shall:

1. Meet as needed at the request of the committee chairperson. A minimum of 7 members shall be required to conduct business and decisions shall be made on the basis of a majority vote of the members in attendance.

2. Review materials submitted to the department and recommend approval or disapproval based on the subject area of the program, the qualification of the instructor and the number of hours in each program.

(4) INVESTIGATION AND REVIEW. The department with the assistance of the committee may review approved educational programs and instructors. The method of review shall be determined by the department in each case and may consist of one or more of the following:

(a) Consideration of information available from federal, state or local agencies, private organizations or agencies, or interested persons.

(b) Conferences with officials or representatives of the sponsor involved or with former students.

(c) Public hearing regarding the educational program or instructor involved, with adequate written notice to the sponsor or instructor or both.

(d) Investigation by visitation to the school program or session.

(5) APPROVAL. Requirements for approval of hours, subject areas, instructors and certification of attendance at programs are as follows:

(a) Credit program approved upon the following conditions:

1. Courses offered by accredited institutions in appraisal instruction and in property tax law or management instruction are automatically approved.

2. Individuals attending the course shall provide evidence of satisfactory completion to the department within 30 days of conclusion of this course.

(b) Noncredit program approval may be requested by a school or a program sponsor by following the procedures indicated below:

1. An application for approval shall be submitted at least 30 days prior to the commencement of the program on a form provided by the department. The department shall require the following information and materials:

- a. The program title.
- b. Name and qualifications of instructor.
- c. The name of the sponsoring organization.
- d. Detailed outlines of each course with specific allocation of hours to each topic.

2. Instructors shall be experienced in the subject which they are teaching; the department may limit its approval to specific content areas set forth in sub. (1) (b) and (i). As a minimum, the instructor shall be a person who, in the judgment of the department is qualified by experience or education, or both to supervise a course of study within the legislative intent of this section.

3. Where the department deems it appropriate, initial approval of noncredit programs may be given without specific information concerning dates, times, locations and instructors, but this information shall be provided no later than 30 days prior to the beginning of the approved program. These approvals shall expire on the first September 30 occurring three or more months from the date of initial approval. Applications for reapproval shall be submitted to the department prior to July 30 each year.

4. Additional criteria for approval and reapproval of noncredit programs are as follows:

a. Applicants for approval shall not discriminate against anyone on the basis of sex, race, religion, age, physical disability or national origin in their education programs.

b. The department shall approve only those programs whose primary emphasis is in the area of appraisal, property tax law, or management instruction. The amount of continuing education approved for a course will be only the actual amount of instruction time which deals directly with appraisal, property tax law, or management areas.

c. The department may refuse approval if, in its judgment, the attendance at the program cannot be adequately monitored.

5. The sponsor or school shall provide evidence of attendance as follows:

a. Certificates of attendance on forms prescribed by the department, signed by authorized persons whose signatures are on file with the department and dated on the last class attended by the student, shall be given to all currently certified personnel who

meet attendance requirements. This shall be completed within 10 days after the last class.

b. The approved instructor or the sponsor shall submit to the department a list of those persons satisfactorily completing non-credit education programs which also certifies that the named students personally attended the minimum required instruction. The list shall be furnished within 10 days following completion of the program. A school or sponsor shall maintain records to establish the attendance record submitted for continuing education programs for five years.

6. Students shall register for the complete educational program, attend the whole program, and receive a certificate for the time for which the program was approved, except that a student who is forced by an emergency to leave a program may be given a certificate for the time actually attended, but not for less than 0.5 hours. Sponsors may make arrangements for make-up classes to enable students to meet attendance requirements.

7. It shall be misconduct under s. 73.09 (7), Stats., for certified assessors or assessment personnel who are involved as instructors or sponsors of noncredit courses to advertise or represent to the public that programs and instructors have been approved by the department when such approval has not been granted in writing by the department.

8. The school or program sponsor submitting a completed application as described in par. (b) 1. shall be notified of the department's decision to approve or refuse to approve the application not less than 5 days prior to the commencement of the program.

(6) ADDRESS. All correspondence to the department shall be sent to:

Wisconsin Department of Revenue
Division of State and Local Finance
PO Box 8971
Madison, WI 53708-8971

Note: This section interprets s. 73.09 (1) and (4), Stats.

History: Emerg. cr. eff. 7-31-81; cr. Register, February, 1982, No. 314, eff. 3-1-82; cr. (5) (a) 4. and (b) 8., Register, January, 1985, No. 349, eff. 2-1-85; am. (1) (i), r. and recr. (5), Register, January, 1989, No. 397, eff. 2-1-89; am. (5) (b) 1. intro. and 8., Register, October, 1995, No. 478, eff. 11-1-95; correction in (6) made under s. 13.93 (2m) (b) 6., Stats., Register November 2002 No. 563; CR 13-036; am. (1) (c), (2) (b), (6) Register December 2013 No. 696, eff. 1-1-14; **CR 19-030; am. (1) (d), (g), (L), (2) (d), (f) (intro.), (5) (b) 1. d., 4. b., 5. b., 6. Register October 2019 No. 766, eff. 11-1-19; correction in (2) (d), (5) (b) 6. made under s. 35.17, Stats., Register October 2019 No. 766.**

Tax 12.07 Assessment districts. (1) LEVELS OF CERTIFICATION. Based on the complexity of assessment functions and the various classes of property within each taxation district, the department has established the levels of certification required for statutory assessors of counties and municipalities as follows:

- (a) Assessor 1.
- (b) Assessor 2.
- (c) Assessor 3.

Note: See s. Tax 12.06 (2) for a description of the duties of an assessor 1, 2, and 3.

(2) COUNTIES AND MUNICIPALITIES. (a) The department shall establish the level of certification under sub. (1) required for statutory assessors of each county and municipality and publish this information in the Wisconsin Property Assessment Manual.

(b) The department shall review the levels of certification under par. (a) every 5 years and revise them as needed. The levels of certification as revised under this paragraph shall be published by the department in the Wisconsin Property Assessment Manual.

(c) A revision under par. (b) shall take effect January 1 of the second year after publication in the Wisconsin Property Assessment Manual.

History: Cr. Register, February, 1976, No. 242, eff. 3-1-76; am. (2) (b), Register, January, 1985, No. 349, eff. 2-1-85; am. (2) (b), Register, June, 1996, No. 486, eff. 7-1-96; CR 13-036; r. and recr. Register December 2013 No. 696, eff. 1-1-14; **CR 19-030; am. (2) (b) Register October 2019 No. 766, eff. 11-1-19.**

Tax 12.073 Estimated fair market value on real and personal property tax bills. (1) **DEFINITIONS.** For purposes of administering s. 74.09, Stats., the following terms are defined:

(a) "Assessment ratio" means the decimal fraction rounded to the nearest ten thousandth obtained when the assessed value of all taxable nonmanufacturing property as taken from the clerk's statement of assessment filed with the department is divided by the value of all taxable nonmanufacturing property in the taxation district as determined by the department of revenue prior to adjustments under s. 70.57, Stats.

(b) "Estimated fair market value of real property" means the result rounded to the nearest \$100 obtained when the total assessed value of a parcel of real property, including forest croplands assessed per s. 77.04, Stats., and managed forest croplands assessed under s. 77.84, Stats., as shown on the tax bill is divided by the assessment ratio furnished to the clerk by the department of revenue.

(c) "Estimated fair market value of personal property" means the result rounded to the nearest \$10 obtained when the total assessed value of the personal property as shown on the tax bill is divided by the assessment ratio furnished to the clerk by the department of revenue.

(d) "Taxation district" means any whole or portion of a municipality lying within a county.

(2) **REQUIREMENTS.** (a) The department of revenue shall furnish the assessment ratio to every taxation district clerk on the department's final statement of assessment for the taxation district.

(b) The clerk of the taxation district shall use the assessment ratio furnished by the department to calculate the estimated fair market value shown on the tax bills. The prescribed statements provided by the department are not intended to restrict taxpayers from appealing their assessment if the estimated fair market value exceeds the assessment by less than 10%.

Note: Option A

In addition to the assessed value, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this tax bill.

This estimated fair market value has been calculated by dividing the assessed value shown on this tax bill by the average assessment ratio of _____ furnished by the Wisconsin department of revenue. The department calculated this ratio by dividing the total January 1 local assessed value by the total January 1 state's equalized value of your taxation district. If you believe that the estimated fair market value exceeds by at least 10% the amount of money for which your property could have been sold on January 1 of the year shown at the top of this tax bill contact your local assessor or, in the case of manufacturing property, contact the manufacturing section of the department of revenue in your area.

Note: Option B

In addition to the assessed value shown, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this tax bill.

This estimated fair market value has been calculated by dividing the assessed value shown on this tax bill by the average assessment ratio in your taxation district as furnished by the Wisconsin department of revenue.

The department calculated this ratio by dividing the total January 1 local assessed value by the total January 1 state's equalized value of your taxation district. If you believe that the estimated fair market value exceeds by at least 10% the amount of money for which your property could have been sold on January 1 of the year shown at the top of this tax bill contact your local assessor, or in the case of manufacturing property, contact the manufacturing section of the department of revenue in your area.

Note: This section interprets s. 74.09, Stats.

History: Cr. Register, August, 1982, No. 320, eff. 9-1-82; am. (1) (b) and (2) (b), Register, January, 1989, No. 397, eff. 2-1-89; correction in (1) (intro.) made under s. 13.93 (2m) (b) 7., Stats., Register November 2002 No. 563.

Tax 12.10 Examination of manufacturing property report forms, confidentiality. (1) Manufacturing property report forms that must be completed by all manufacturers and returned to the department according to s. 70.995 (12), Stats., are confidential records. Self reporting forms for personal property required by s. 70.35 (3), Stats., are confidential records of the assessor's office.

(2) Manufacturing property report forms shall be deemed privileged information, for use by the department and for use in any public hearing regarding the property assessment. Local assessors and their agents view the report forms submitted regarding property in the jurisdiction the assessor represents. Government agencies may view the report forms for use in acquiring real property for public purposes.

(3) Upon presentation of appropriate identification by the person allowed to make the examination, the report forms may be examined only at the district property assessment office.

Note: This section interprets ss. 70.35 (3) and 70.995 (12), Stats.

History: Cr. Register, March, 1979, No. 279, eff. 4-1-79.

Tax 12.20 Net proceeds occupational tax on metal mining, taxable year. The taxable year adopted by the person engaged in mining metalliferous minerals in this state for purposes of the "net proceeds occupational tax report" shall correspond to the year adopted by that person for Wisconsin franchise and income tax purposes.

History: Cr. Register, June, 1979, No. 282, eff. 7-1-79.

Tax 12.21 Indexed mining net proceeds tax rate schedule. (1) Section 70.375 (5), Stats., prescribes the tax rates to be applied to the net proceeds of the mine of persons engaged in mining metalliferous minerals for taxable years 1981 and 1982.

(2) Section 70.375 (6), Stats., provides that "*For calendar year 1983 and corresponding fiscal years and thereafter, the dollar amounts in sub. (5) and s. 70.395 (1) to (2) (i) shall be changed to reflect the percentage change between the gross national product deflator for June of the current year and the gross national product deflator for June of the previous year, as determined by the U.S. department of commerce as of December 30 of the year for which the taxes are due, except that no annual increase may be more than 10%. The revised amounts shall be rounded to the nearest whole number divisible by 100 and shall not be reduced below the amounts under sub. (5) on November 28, 1981. Annually, the department shall adopt any changes in dollar amounts required under this subsection and incorporate them into the appropriate tax forms.*"

Note: This section interprets s. 70.375 (5) and (6), Stats.

History: Cr. Register, June, 1983, No. 330, eff. 7-1-83.

Tax 12.22 Confidentiality of information. Any information received for the taxable year 1981 and thereafter shall not be divulged except as provided in s. Tax 1.11.

Note: This section interprets s. 70.375 (2) (b), Stats.

History: Cr. Register, June, 1983, No. 330, eff. 7-1-83; correction made under s. 13.93 (2m) (b) 7., Stats., Register November 2002 No. 563.

Tax 12.23 Basis and amount of deduction for depreciation and amortization. (1) The basis for depreciation and amortization of the property eligible for such write-offs prior to January 1, 1981 under s. 70.375 (4) (k), Stats., 1979, for mines operated during the taxable year 1977 shall be their net book value as of the beginning of that year provided that the straight line method for computing the expense was used for book purposes. If the straight line method was not used the basis shall be recomputed as if it was used.

(2) The amount of the deduction for depreciation on property first eligible for depreciation on or after January 1, 1981 is limited to amounts allowable under s. 71.04 (15), Stats.

Note: 1987 Wis. Act 27 repealed s. 71.04 (15), Stats.

Note: This section interprets s. 70.375 (4) (k), (L), Stats., 1979 s. 70.375 (4) (k).

History: Cr. Register, June, 1979, No. 282, eff. 7-1-79; am. Register, June, 1983, No. 330, eff. 7-1-83.

Tax 12.25 Review of assessments, claims for refunds. Additional assessments and claims for refunds for excess net proceed tax payments are subject to the same procedure for review and final determination as additional income tax

assessments and claims for refunds under provisions of ch. 71, Stats., as far as the same may be applicable.

History: Cr. Register, June, 1979, No. 282, eff. 7-1-79; renum. from Tax 12.28, Register, June, 1983, No. 330, eff. 7-1-83.

Tax 12.50 Exempt biogas, synthetic gas, solar, and wind energy systems. (1) **APPLICABILITY.** The general property tax exemption applies whether the biogas, synthetic gas, solar, and wind energy systems are deemed personal property or are so affixed to the realty as to be classified as real estate.

(2) **CLAIMS FOR EXEMPTION, PROCEDURE.** The owner of a biogas, synthetic gas, solar, or wind energy system shall submit a claim for exemption on forms prescribed by the department of revenue to the assessor for the taxation district in which the system is located.

(3) **WHEN VALID.** An exemption shall become effective when the claim for exemption is submitted to the assessor no later than

the March 1 immediately following the assessment date for which the exemption is claimed.

Note: This section interprets s. 70.111 (18), Stats.

History: Emerg. cr. eff. 12-31-80; cr. Register, May, 1981, No. 305, eff. 6-1-81; corrections in (1) and (2) made under s. 13.93 (2m) (b) 6., Stats. Register November 2002 No. 563; CR 13-036: am. (1), (3) (b), r. (4) Register December 2013 No. 696, eff. 1-1-14; CR 16-064: am. (title), (1), (2), cons. and renum. (3) (intro.) and (b) to be (3) and am., r. (3) (a) Register September 2017 No. 741 eff. 10-1-17.

Tax 12.60 Tax incremental district annual report. The tax incremental district annual reports required by ss. 60.85 (8) (c), 66.1105 (6m) (c) and 66.1106 (10) (a), Stats., must be electronically filed with the department of revenue for each tax incremental district. The report must be filed on the department's website at <https://www.revenue.wi.gov/Pages/SLF/tif.aspx>. Standard hypertext markup language (HTML) is used requiring data to be entered into given fields.

History: CR 16-065: cr. Register, May, 2017, No. 737, eff. 6-1-17.