

NOTICE OF PROPOSED GUIDANCE DOCUMENT

Department of Revenue (DOR) Local Government Services Guidance

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed Local Government Services Guidance.

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PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to Wisconsin Department of Revenue until March 9, 2020 by:
Emailing bapdor@wisconsin.gov

LOCATION OF GUIDANCE

The final version of the guidance documents will be posted at
<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx> to allow for ongoing comment.


AGENCY CONTACT PERSON

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Certification Statement

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

DEPARTMENT OF REVENUE

A handwritten signature in black ink, appearing to read "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue

Chargeback of Rescinded or Refunded Taxes

Sec. 74.41. Wis. Stats.

1. What is a chargeback of rescinded or refunded taxes?

A municipality may request reimbursement (chargeback) of property taxes it has refunded or rescinded to a property owner. If the request is approved, the other taxing jurisdictions must pay the municipality back for the amounts it had previously shared with them as part of the property tax settlement process.

Before submitting a chargeback request to the Wisconsin Department of Revenue (DOR), these must occur:

- Property owner requests a refund for overpaid taxes from their municipality
- Municipality rescinds or refunds overpaid taxes to the property owner
- Municipality must rescind or refund the overpaid taxes before submitting its chargeback request to DOR

2. How do I file a chargeback of rescinded or refunded taxes?

You must electronically file (e-file) your Request for Chargeback of Rescinded or Refunded Taxes (Form PC-201). This form is located in [My DOR Government Account](#). For more information, review our [Online Filing Help – Using My DOR Government](#).

3. Do I need a PIN number or password to file a chargeback request?

This form is located in [My DOR Government Account](#). You must be authorized to file. For more information, review our [Online Filing Help – Using My DOR Government](#).

2. What are the requirements for submitting a request for chargeback of rescinded or refunded taxes to the Wisconsin Department of Revenue (DOR)?

Starting on the January 1, 2018 property tax assessment, the tax refunded for any single description for one year is \$250 or more. Taxes refunded/rescinded for any of the five assessment years immediately preceding the year Form PC-201 is submitted (or taxes refunded/rescinded because of a court determination) must be submitted no later than one year after the date of the court's determination.

For property tax assessments as of January 1, 2017 or prior, the refunded/rescinded tax amount must be at least \$500 *or* your tax district must accumulate at least \$5,000 of rescinded/refunded taxes levied for the same year.

Note: The property owner must receive a refund for the overpaid tax with all applicable interest, if any, before the municipality submits a chargeback request to DOR.

3. What if a municipality doesn't file the request by the October 1 deadline?

If the municipality does not file a request by the October 1 deadline, it may file a request ([Form PC-201](#)) with DOR before the next October 1. DOR will not make a determination for the request until November 15 of the following year.

4. When and who does DOR notify after making a determination?

After DOR determines the amount of rescinded or refunded taxes for requests received by October 1, we certify the chargeback amount by November 15. DOR provides the municipal clerk with a copy of the request with the determination, showing the tax amount billed to each taxing jurisdiction. DOR also notifies each affected taxing jurisdiction. **Note:** These amounts are listed on the copy even if DOR denies the request.

5. When do the affected taxing jurisdictions have to pay their amount of the chargeback to the municipality that filed the chargeback request?

Each taxing jurisdiction must pay the municipality the total amount it owes by February 15 of the year following the determination.

6. Does a Tax Incremental District have any effect on our chargeback determination made by DOR?

Taxes refunded or rescinded for properties within a Tax Incremental District (TID) are not eligible for a chargeback unless the TID's current value is less than the TID's base value in the year the property owner received the tax refund.

7. Does the chargeback amount have an effect on mill rate limits?

No. Under state law (sec. 74.41(6), Wis. Stats.), if a taxing jurisdiction levies a tax to fund an amount the taxing jurisdiction is required to pay, the amount should not be considered when determining whether the taxing jurisdiction complies with any statutorily imposed mill rate limit.

8. What is a Preliminary Chargeback Determination memo, and why did I receive one?

DOR reviews any large requests submitted and mails a preliminary chargeback determination memo to each municipality and taxing jurisdiction. The memo serves as our preliminary approval, which allows other taxing jurisdictions to budget for the amount they will owe the municipality.

DOR still certifies the total amount of all requests for each taxing jurisdiction by November 15 each year. Each taxing jurisdiction must still repay the total amount it owes by February 15 of the year following the determination.

9. Do we need to issue bills to each taxing jurisdiction?

No. By November 15 each year, DOR informs each taxing jurisdiction of the amount it owes to the municipal treasurer by the following February 15.

10. How do we know what statute relates to the rescinded or refunded tax?

The assessor should identify the appropriate Wisconsin Statute.

11. Should I file Form PC-200 or PC-201?

- [Form PC-201, \(Chargeback of Rescinded or Refunded Taxes\), - is a sec. 74.41 Wis. Stats. correction:](#)
- [Form PC-200, \(Chargeback of Uncollected Net Personal ~~Personal~~ Property Taxes\), - is a sec. 74.42 Wis. Stats. correction. -](#)

~~Municipality may file this form between No earlier than February 2 and no later than April 1. To file, the following must be true: the municipality may file Form~~

~~PC-200~~

- o ~~Personal property taxes must have been were~~ settled in full the previous year, which were delinquent at the time of settlement

- o ~~Personal property taxes have not been~~ were not collected in the intervening year, ~~(and which remain delinquent,)~~ if the taxes are owed by an entity that ~~has~~ ceased operations, filed a petition for bankruptcy, or are due on personal property that ~~has been~~ was removed from the next assessment roll

~~For refunded or rescinded taxes – file Form PC-201~~

- o ~~Complete for illegal personal property or real estate taxes~~
- o ~~Note: Submit this form to DOR for a determination~~

~~For delinquent personal property – file Form PC-200. This situation is not the same as refunded or rescinded taxes.~~

Example - when to file Form PC-200:

- o 201~~87~~ personal property taxes were unpaid as of January 31, 201~~98~~
- o Municipality settled in full, as the taxes were delinquent at time of settlement
- o In 20~~12~~~~09~~, these taxes remain unpaid and one of the following applies. The entity:
 - Ceased operation
 - Filed a petition for bankruptcy
 - Owes taxes on personal property that will be removed on the next assessment roll
- o No earlier than February 2 and no later than April 1, 20~~20~~~~19~~, the municipality may file Form PC-200 and inform its taxing jurisdictions

Note:

- o **Do not submit the PC-200 to DOR**
- o You must submit a copy to the treasurer of each taxing jurisdiction between February 2 and April 1 for the amount settled in full the previous February

~~12 Where do I find Form PC-201, Request for Chargeback of Rescinded or Refunded Taxes?~~

~~You must electronically file this form. It is located on our website at: revenue.wi.gov/Pages/Form/govtvc-Home.aspx~~

~~13~~12 **Are there additional resources for the chargeback process?**

Yes. For more information, review ~~Publication -PA-600~~, Property Tax Refund Requests and the Chargeback Process.

Certification statement

County and Municipal Levy Limits

[Sec. 66.0602, Wis. Stats.](#)

1. What are county and municipal levy limits?

Levy limits provide the maximum amount a town, village, city and county may implement as a property tax levy on parcels within their boundaries.

2. What is the maximum amount a county, town, village or city can levy?

Towns, villages, cities and counties use the Levy Limit Worksheet to determine the maximum allowable property tax levy they can implement without potentially receiving a penalty under state law (sec. 66.0602, Wis. Stats.).

[On the Levy Limit Worksheet \(Forms SL-202M and SL-202C\)](#)

- ~~The~~Your allowable levy is the amount shows in Section A, ~~Line 8 before adjustments from Section D of the levy limit worksheet and Section A Line 10~~
Line 10 is the sum of Line 8 (levy limit before adjustments) and Line 9 (total adjustments from Section D) including all adjustments from Section D of the levy limit worksheet.

-

[Special resolution \(Form SL-202M\)](#)

- ~~If a town with a population less than under 3,000 approves a levy limit increase by special resolution, it~~
must enter the total town tax levy, ~~(including the increase approved by the town electors,)~~ must be entered in Section A, Line 11 ~~of municipal levy limit worksheet.~~
- The amount on Line 11 is your allowable levy

3. Where do I report the actual levy on the Levy Limit Worksheet?

You report the actual levy on the Statement of Taxes (SOT), not on the Levy Limit Worksheet. You must use the Levy Limit Worksheet to calculate and report the allowable levy limit.

Even if your actual levy is less than your allowable levy limit, you must submit your Levy Limit Worksheet showing your allowable levy limit. Your actual levy is reported on your SOT.

4. Do I need to complete the Levy Limit Worksheet if there are no adjustments to our allowable levy?

Yes. Each county and municipality must submit a Levy Limit Worksheet to the Wisconsin Department of Revenue (DOR). You should review your allowable levy limit before adjustments in Section A to ensure your municipality's property tax levy is less than or equal to the allowable levy limit. If there are no adjustments, you would not enter any amounts in Section D, then submit.

5. **What is our allowable levy limit?**

Use the Levy Limit Worksheet to calculate your maximum allowable levy for the current year. The starting number in this calculation is the ~~prior~~ **previous** year's actual levy (except if there was an excess levy in the previous ~~prior~~ year) **plus the current year's personal property aid**. The allowable adjustments may vary.

Complete the appropriate Levy Limit Worksheet:

- [County Levy Limit Worksheet](#) (Form SL-202C)
- [Municipal Levy Limit Worksheet](#) (Form SL-202M)

6. **What is the penalty for exceeding the levy limit?**

The penalty is a loss of shared revenue. This is a dollar for dollar penalty. **Example:** If a municipality exceeds its levy limit by \$1,000, its state shared revenue payment is reduced by \$1,000. If the penalty amount is greater than the state shared revenue payment amount for that year, the remaining penalty amount is deducted from subsequent state shared revenue payments until the penalty is paid in full.

7. **How does state law (sec. 66.0602 (2m)(b), Wis. Stats.), affect our municipality or county?**

The state created a law ([sec. 66.0602 \(2m\)\(b\), Wis. Stats.](#)), which can be summarized as:

On or after July 2, 2013, if a county or municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that county or municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

Covered services include:

- Garbage collection – except for municipalities or counties that owned and operated a landfill on January 1, 2013
- Fire protection – excluding the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- Snow plowing
- Street sweeping
- Storm water management

The total amount of the reduction implemented by a county or municipality, including prior year reductions, should not exceed the amount funded by tax levy in 2013 to provide the covered service.

8. **Does a municipality or county need to adjust ~~their~~ its levy limit due to a reduction of general obligation debt authorized prior to July 1, 2005 debt?**

Per 2017 Wisconsin Act 59, ~~since effective for~~ the December 2017 tax levies, counties and municipalities must reduce their levy limit if their general obligation debt service levy for debt authorized prior to July 1, 2005 is less in the current year compared to the ~~prior~~ previous year. This is referred to as a "negative debt adjustment." The reduction is entered in Section D, Line B of the Levy Limit Worksheet.

Note: Starting with December 2017 tax levies, there is no longer an exception to the "negative debt adjustment." In result, if it applies, the reduction must be entered.

9. **Does general obligation debt authorized before July 1, 2005 (referred to as old debt) become new debt (general obligation debt authorized after July 1, 2005) when it is refinanced?**

No. If old debt is refinanced, it remains old debt for purposes of the levy limit worksheet. Therefore, you cannot include the scheduled principal and interest payments for old debt that was refinanced, in Section D, Line E of the Levy Limit Worksheet.

10. **Where do I report general obligation debt authorized after July 1, 2005 on the Levy Limit Worksheet?**

Report scheduled principal and interest payments for the next year on general obligation debt authorized after July 1, 2005, in Section D, Line E of the Levy Limit Worksheet. The payments must be scheduled and cannot be early/extra payments, unscheduled payments, or loan payoffs. Since general obligation debt authorized after July 1, 2005 is not base building (does not remain in the base levy going forward), only include the amount you need to levy for in Section D, Line E.

11. **What is the process for exceeding the allowable levy limit for a town with a population under 3,000?**

For towns with a population **under** 3,000, a town board may adopt a resolution to exceed the levy limit, which is approved by electors at a special town meeting. The steps are listed below.

- a. **Hold a town board meeting** – at the meeting, ~~the town board proposes and approves, by majority vote, a specific levy limit increase amount. If approved, the board prepares the written resolution *Town Board to Propose Exceeding Levy Limits*, dates and signs it.~~ by majority vote the board members approve exceeding the levy limit. If it is approved, the board prepares a written resolution of the *Town board proposing to exceed the levy limit.*
- b. **Post public notices for the special town meeting** – must post in three public places at least 15 days before the special town meeting. It should state that the board approved exceeding the levy limit by an increase of "X" amount, which the electors will be voting on at this special town meeting.

- c. **Hold special town meeting** – for the electors to vote on the town board's resolution proposing to exceed the levy limit by "X" amount. The vote must be on the exact amount approved by the town board. **A majority vote of the electors is needed to approve the levy limit increase proposed and approved by the town board. If approved, the clerk prepares the written resolution *Resolution of Electors to Exceed the Levy Limit at Special Town Meeting of Electors*. The number of votes (aye and nay) must be included on the resolution.**
- d. ~~**Prepare Resolution for electors to exceed the levy limit** – clerk prepares resolution at the special town meeting, where a majority vote by the electors is needed to approve the town board resolution. The number of votes (aye and nay) must be included.~~

If approved, the town must provide DOR with the following within 14 days:

- Town board resolution proposing to exceed the levy limit (signed and dated)
- Public notice for the special town meeting
- Resolution of electors approving to exceed the levy limit (signed, dated, with voting results)

12. What is the process for exceeding the allowable levy limit for a county, city, village or town with a population over 3,000?

Under state law ([sec. 66.0602\(4\), Wis. Stats.](#)), all counties, cities, villages or towns with a population over 3,000 may exceed ~~its~~ **their** levy limit after adopting a resolution to exceed ~~its~~ **the** levy limit, which is approved in a referendum.

- Referendums can only be held in the fall at a partisan primary ~~ef~~ **or** general election; they cannot be held in the spring
- Referendum language must include the purpose for the increase and the term of the increase. You must use the language outlined in the statute for the referendum question. See sec. 66.0602 (4) (c), Wis. Stats., for the required language.

If approved, the county, **city, village, ~~city~~ or town must provide DOR with the following within 14 days:**

- **Signed Resolution for the Increase by Referendum**
- Copy of the ballot
- Voting results

13. Can a municipality increase the levy for an increase in charges assessed by a joint fire department?

Yes. You can enter an adjustment in Section D, Line I of the Levy Limit Worksheet, which increases your levy limit if the charges assessed by your joint fire department increased and your municipality meets the requirements below.

Under state law (sec. 66.0602(1)(am), Wis. Stats.), "Joint fire department" means a joint fire department organized under [sec. 61.65 \(2\) \(a\) 3.](#), or [62.13 \(2m\)](#), or a joint fire department organized by any combination of two or more cities, villages, or towns under [sec. 66.0301 \(2\)](#).

If your municipality is a member of a joint fire department by statute and the increase~~ed~~ in assessed charges result in your municipality exceeding its levy limit, you can enter an adjustment in Section D, Line I if **all** the following apply:

- The joint fire department's **total** charges assessed for the current year (not just your municipality's share) compared to the prior year, increase~~ed~~ less than or equal to the percentage change in the Consumer Price Index (CPI) from October 1 through September 30 of the current year, plus 2 percent. Note: The percentage change in CPI from October 1, 2017-8 through September 30, 2018-9 is ~~2.4~~1.9 percent.
- All municipalities covered by the joint fire department **must** adopt a resolution supporting ~~exceeding the levy limit~~ the increase.

Example: If the prior year (~~prior budget year~~) total assessed charges were \$50,000 and the joint fire department's current year (~~year you are budgeting for~~) total assessed charges are \$60,000, ~~there that~~ is an increase of \$10,000 or 20 percent; the municipality does not qualify for an adjustment on this line of the Levy Limit Worksheet. Note: ~~I~~the increase cannot be more than ~~4.4~~3.9 percent for the 2018-9 Levy Limit Worksheet.

14. Where should a municipality or county adjust the levy for an increase or decrease in costs associated with an intergovernmental cooperation agreement?

You may make an adjustment in Section D, Line H of the Levy Limit Worksheet, which is used for an increase or decrease in costs associated with an intergovernmental cooperation agreement. This line is for a redistribution of costs for an existing agreement. This line cannot be used for a new service, increased costs or a new intergovernmental cooperation agreement. **Example:** if one member increases costs by 25 percent, the other members should decrease their costs to account for it.

15. Can a municipality or county increase the levy for unreimbursed emergency expenses?

- Yes. However, to increase a municipality's or county's levy limit for unreimbursed emergency expenses, the following must apply.
 - Emergency must be declared by the governor
 - Final determinations from all agencies' reimbursement requests were submitted
- If qualified based on the above, the unreimbursed emergency expenses can be reported in the year the emergency is declared or the following year.
- The amount of unreimbursed expenses is entered in Section D Line G of the levy limit worksheet.

16. What impact does the personal property law change have on levy limits?

Per Wis Act 59, Code 2 personal property – locally assessed machinery, tools and patterns, can no longer be levied for. Instead, the Wisconsin Department of Revenue will distribute a new personal property aid payment under sec. 79.096, Wis. Stats. Effective for December 2018 tax levies, the allowable levy limit is reduced by this new personal property aid. The reduction in the levy limit is replaced by the personal property aid payment that is issued the first Monday in May each year, beginning in May 2019.

17. How does a municipality determine if an occupancy permit has been issued?

Before a homeowner can occupy a newly built residence, an occupancy permit must be issued. This is not the same as a building permit. The occupancy permit is issued once the home is determined to be in a condition suitable for occupancy. These permits are generally issued by the building inspector.

18. How is the median price of a new residential dwelling unit determined?

To determine the median price, you must include all single-family residential dwelling unit sales from the previous year. If you are unsure if a home was sold, check with your local assessor. Once you have a list of sales prices for all single-family homes sold in the previous year, you can calculate the median as follows.

1. Arrange the amounts in order by size
2. If there is an:
 - a. Odd number of terms, the median is the center term
 - b. Even number of terms, add the two middle terms and divide by 2

[Certification statement](#)

Wisconsin County and Municipalities Financial Report (MFR)

[Sec. 86.303\(5\)\(c\), Wis. Stats.](#)

1. Who is required to file a Financial Report?

Each Wisconsin municipality and county is required to ~~submit~~ electronically file (e-file) a Financial Report ~~to~~ with the Wisconsin Department of Revenue (DOR) showing prior year revenues and expenditures.

~~E-file Forms to file~~ forms – located in My DOR Government Account:

- o ~~Form A~~ Form A - counties
- o ~~Form C~~ Form C - cities, villages and towns (with proprietary funds)
- o ~~Form CT~~ Form CT - towns (with no proprietary funds)

~~The forms are available on our~~

2. When is the filing deadline for MFR?

Municipalities and counties with a population:

- o ~~Less than 2,500 or less –~~ March 31
- o ~~Over 2,500 –~~ March 31 May 1
- o ~~Extended due date~~ for all municipalities and counties – May 15 (no request required)

Municipalities and counties with a population over 25,000:

- o July 31 – must also submit an auditor's opinion with a final version of the Financial Report
- o Auditor's opinion must indicate whether the information submitted is a clear representation of the municipality's or county's audited financial statements

3. Will I be charged a penalty if I file this report late?

- o Yes. If you do not file this report by May 15, state law requires a late filing penalty that reduces your General Transportation Aid payments from the Wisconsin Department of Transportation (DOT).
- o If DOR does not receive your report, we may request that a Certified Public Accountant compile the report from your municipal or county records. Your municipality or county is billed directly for this cost.

4. Will I receive MFR information in the mail?

In mid-January, DOR emails each municipality and county a Financial Report letter, which includes:

- o Filing instructions
- o [Financial Report Summary](#) – prior year financial report data filed by the municipality or county ("playback"). This report is located on our website under [Municipal Reports](#).
- o [State Payment Register](#) – record of payments that Wisconsin state agencies made to Wisconsin municipalities and counties. This report is located under [Reports S](#).
- o U.S. Census Bureau Form F-65 – is available on our [MFR](#) web page

5. Can I electronically file this report?

Yes. You must electronically file (e-file) this report ~~from our website~~ located in My DOR Government Account. For more information, review [Online Filing Help – Using My DOR Government](#).

- a. ~~Go to the MFR web page~~
- b. ~~Select the appropriate report~~
- c. ~~Select "Start Filing" and enter the required information~~
- d. ~~Once complete, click "Submit" and get your confirmation number~~
- e. ~~Print or save the report for your records~~

6. Can I amend the e-filed report?

~~No~~ Yes. You cannot submit an amended e-file form can file an amended report in My DOR Government Account. You must submit the amended report to DOR by fax or email:

Fax: (608) 264-6887 

Email: lgs@wisconsin.gov

7. I'm having trouble with the ~~Form Tax Roll~~ Reconciliation page (Section B) ~~page~~. What should I do?

- Review the Tax Roll Reconciliation Cash Basis Accounting Instructions
- In the e-file form
 - On the "Accounting Basis" page, make sure you selected "Cash Basis Accounting"
 - Review your entries for errors
 - ~~Review the cover page to ensure you selected the correct accounting method:~~
 - ~~Cash Basis accounting (C)~~
 - ~~Modified Accrual accounting (M)~~
 - Check beginning and ending balances of all accounts

8. My report does not balance. What should I do?

- Review your entries for errors
- Check beginning and ending balances of all accounts
- ~~Make sure all the amounts from your accounts were correctly transferred to the form~~
-

Real Estate Transfer Fee Common Questions - C

Corrections (before Register of Deeds records the eRETR)

1. Can you describe the eRETR correction procedure?

The following describes the eRETR correction procedure - if an error is discovered on a real estate transfer return **before** the Register of Deeds records the transfer, the Register of Deeds will ~~contact call~~ the preparer ~~at the number listed on the bottom of the receipt~~ and notify him/her of the error(s). After being notified by the Register of Deeds, the preparer needs to:

- Return to the [eRETR web page](#). "Restore" the saved file and make the necessary corrections.
- Once you make all corrections, select "Submit" and print the new receipt (which will have a different receipt number)
Note: Each time you click the "Submit" button, it creates a new receipt number. Verify you made all necessary corrections before clicking "Submit." Make sure to save a copy of the corrected file.
- After the corrections are resubmitted, the preparer should send or deliver the new receipt to the Register of Deeds
- Register of Deeds will then enter the new receipt number. Once the Register of Deeds receives the receipt for the corrected return, you may discard the receipt for the original incorrect return.
- To view and print the "Register of Deeds Criteria for an Electronic Real Estate Transfer Return (eRETR)," visit: [revenue.wi.gov/Pages/Publications/slf-pe100e.aspx](https://www.revenue.wi.gov/Pages/Publications/slf-pe100e.aspx)

2. If I do not have a document number, how do I file an Amended Real Estate Transfer Return (PE-500x)?

- A document number is generated **after** a deed is recorded. An Amended Real Estate Transfer Return (PE-500x) is only used after a deed is recorded and an error is discovered.
- If you discover an error **before** you receive a document number, you can correct the error by doing one of the following:
 1. While electronically filing the eRETR, if you see an error noted on the Summary page, go back to the section with the error and make the correction before clicking "Submit"
 2. If you discover an error after you already submitted your return (clicked the green "Submit" button), return to the eRETR home page and restore the saved file
 1. Select "Start" and then "Restore Saved Information" (located on the right side below the "Remaining time" counter)
 2. Locate the file on your computer using the "Browse" function and then select "Upload File"
 3. Make the correction, save and click "Submit." You will get a receipt with a new receipt number to send in with document. Discard the "old" receipt. (Note: If you did not save the return, you must complete a new eRETR.)
 3. If the deed is already recorded by the Register of Deeds, you may file an Amended Real Estate Transfer Return (Form PE-500x) to correct the error.

Note: If you need to re-record a deed or record an affidavit of correction, you must file another eRETR. You may not use an amended real estate transfer return (Form PE-500x) for this purpose. You can only file a Form PE-500x **after** a deed is recorded and if the error is only on the eRETR.

3. Can I correct a deed by electronic filing an Amended (PE-500x)?

No. -To correct an error on a deed, you must complete a new deed and a new Electronic Real Estate Transfer Return (eRETR) ~~that needs to file~~to file it with the Register of Deeds.

Levy Limit Fact Sheet

(sec. 66.0602(2m)(b) Wis. Stats.)

Created in 2013 Wisconsin Act 20

Within the 2013-2015 budget (2013 Wisconsin Act 20), the state created Wis. Stats. sec. 66.0602(2m)(b).

Statute Summary

On or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes. **The required reduction to a municipality's levy limit should not exceed the amount funded by levy in 2013.**

The covered services include:

- Garbage collection
- Fire protection
- Snow plowing
- Street sweeping
- Storm water management

Definitions

The items listed are not all-inclusive.

Garbage Collection

The collection and disposal of garbage includes:

- Collection of garbage, rubbish and discarded items from properties within the jurisdiction
- Operation of a landfill site, including: incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, solid waste drop off sites and site monitoring
- **Note**
 - » This does not include recycling
 - » **Garbage collection may not be a covered service for any political subdivision that owned and operated a landfill on January 1, 2013**

Fire Protection

- Includes all fire protection activities, such as fire fighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs and fire fighting
- **Does not include the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes**

Examples

Example 1 – a municipality funded its fire protection services of \$100,000 by tax levy in 2013. The municipality adopts a new fee of \$25,000 on July 15, 2013 for its 2014 budget.

Result – the municipality must reduce its 2013 levy limit by \$25,000

Example 2 – in 2013, a municipality funds its storm water management of \$400,000 partly by tax levy of \$300,000 and partly by fee of \$100,000. On July 8, 2013, the municipality adopts a fee increase of \$50,000 for its 2014 budget.

Result – the municipality must reduce its 2013 levy limit by \$50,000

Example 3 – a municipality funds its garbage collection of \$200,000 solely by fee in 2013. On July 20, 2013, the municipality adopts a fee increase of \$30,000.

Result – the municipality is not required to adjust (reduce) its levy limit due to this fee increase since the service was not funded partly or wholly by tax levy in 2013

Common Questions

1. Does the provision affect other services?

Only the five services listed are affected. Fees for services not listed are not subject to this provision (levy adjustment).

2. Does the provision apply to a municipality that begins paying for a covered service by a fee instead of tax levy?

Yes, if a covered service was funded partly or wholly by tax levy in 2013 and a municipality adopts a fee on or after July 2, 2013, the municipality is required to reduce its levy limit.

3. Does the provision apply to a municipality that pays for a covered service partly by a fee and partly by tax levy in 2013?

Yes. The statute applies to covered services that were funded partly or wholly by tax levy in 2013. A municipality that funds a covered service partly by fee and partly by tax levy is required to reduce its levy limit, if it adopts a fee increase on or after July 2, 2013.

4. Does the provision apply when a municipality that had a covered service for several years which was paid for by a fee, such as a storm water utility, adopts a fee increase?

- If the covered service was not funded partly or wholly by tax levy in 2013 (i.e., funded 100% by fee), the statute does not apply.
- If the covered service was funded partly by tax levy and partly by fee in 2013, the statute applies to any fee increase adopted on or after July 2, 2013.

5. Does the provision apply when a municipality begins to provide a covered service for the first time and chooses to fund the service 100% through a fee?

No. The statute applies to covered services that were provided by a municipality and funded partly or wholly by tax levy in 2013.

6. Can a municipality create a new fee, such as a fire inspection fee, without being required to adjust its property tax levy limit?

Fire protection, which includes fire inspection, is a covered service. If a municipality funded its fire protection service partly or wholly by tax levy in 2013 and adopts a new fee or fee increase on or after July 2, 2013, the municipality is required to reduce its levy limit.

7. A municipality provided a covered service funded partly by levy and partly by fee in 2013. In 2014, it is expecting more fee revenue, not due to an adopted fee increase but from population growth and the increased use of services. Does the municipality need to adjust the levy limit in this situation?

No. Since the expected fee revenue in 2014 is from population growth and increased service use, it does not need to adjust the levy limit. It only needs to adjust the levy limit if the municipality adopts a new fee or a fee increase on or after July 2, 2013 for covered services (funded partly or wholly by tax levy in 2013).

8. What can a municipality do if this provision applies and it does not wish to adjust its property tax levy limit?

The statute states a municipality's governing body can adopt a resolution stating that the levy limit should not be reduced. The resolution must then be approved in a referendum.

If you have questions, contact us at (608) 266-8618 or lgs@revenue.wi.gov.

Wisconsin Department of Revenue

Division of State and Local Finance
Local Government Services Bureau

Wisconsin Lottery and Gaming Credit Program

18. I didn't receive the Lottery and Gaming Credit on my property tax bill for previous years. Can I apply for the Lottery and Gaming Credit refund for those years?

If you are eligible for the Lottery and Gaming Credit, **and** your property tax bill does not list the credit, you must file a late claim application with the Wisconsin Department of Revenue by October 1, **after your property tax bill is issued. Under state law, a taxpayer may only claim the previous year's missing Lottery and Gaming Credit.** (sec. 79.10 (10) (bm), Wisc. Stats.)

Example: If your **2019** property tax bill (issued December **2019**) does not show the credit, you have until October 1, **2020** to file a late claim and receive a credit.

Treasurer's Settlement Sheet

Secs. 74.25 and 74.30, Wis. Stats.

1. What is the Treasurer's Settlement Sheet?

The Wisconsin Department of Revenue (DOR) provides the Treasurer's Settlement Sheet (Form PC-501) for counties to report the February settlements. DOR uses the completed form to verify tax collections compared to the taxes levied in the municipal records. DOR also uses the form to identify and resolve discrepancies. The Treasurer's Settlement Sheet should reconcile with the Statement of Taxes (SOT).

2. Am I required to file a Treasurer's Settlement Sheet?

- **February settlements** - Yes. Under state law (sec. 74.25, Wis. Stats.), counties must submit a Treasurer's Settlement Sheet for municipalities with February settlements to DOR by March 15.
- **August settlements** - under state law (sec. 74.30, Wis. Stats.), if you have an August settlement, submitting a Treasurer's Settlement Sheet is optional

3. What is the deadline for filing the Treasurer's Settlement Sheet?

- **March 15** - if your municipality has a February Settlement, DOR must receive the completed form by March 15
- **Note:** Also provide a copy to the municipal clerk and treasurer, and the county treasurer

4. How do I submit the Treasurer's Settlement Sheet?

You must electronically file (e-file) the Treasurer's Settlement Sheet with DOR. There are two methods available to e-file this form:

1. **File transfer** - you may use this method if your county has an approved file format
 - Visit the Government E-Services File Transfer page
 - Select "Ready to Transfer" under "Treasurer's Settlement Sheet File Transmission"
 - Submit your file
 - Save your receipt number
 - If there is a problem with your file, we will contact you
2. **E-file form** - you may e-file this form. Many fields automatically calculate and/or pre-fill based on values reported to DOR on other forms (ex: SOT, Apportionments)
 - Visit the Government E-Services Online Filing page
 - Select the "Treasurer's Settlement Sheet" (PC-501)
 - Enter the required information and submit to DOR
 - Print and/or save a copy for your records, including your confirmation number

5. Do I need a PIN number or password to use the File Transfer method?

No. You are not required to use a PIN number or password, or pre-register.

6. Do I need a PIN number or password to use the E-file form?

[This form is located in My DOR Government Account. You must be authorized to file. For more information, review our Online Filing Help – Using My DOR Government.](#)

7. Will my data be encrypted or otherwise protected when it's transmitted over the Internet?

Yes. Your data is protected during transmission. The file posts through HTTPS (Hypertext Transfer Protocol over SSL) to a web server and the data is protected with SSL (Secure Sockets Layer) 128-bit encryption. This encrypted protocol is the same standard used for internet financial transactions.

8. Will I receive a confirmation receipt after I submit the Treasurer's Settlement Sheet?

File transfer method

- **Successful transfer** - Yes. If the file transferred successfully, you will receive a notification ("OK Transfer Complete") that DOR accepted the file. If there are errors or we cannot process the file, we will contact you.
- **Unsuccessful transfer** - if your file did not transfer, you will receive a notification stating that errors exist and must be corrected before submitting

E-file form - after submitting a complete and error-free form, you will see a date stamp and confirmation number. Save and/or print the form for your records.

9. What information do I need to file the Treasurer's Settlement Sheet?

You need a complete tax roll, where:

- All collections and state tax credits have been applied
- First dollar and lottery and gaming credits have been posted
- All unpaid taxes were extended
- Tax roll is balanced and reconciled to the Certificate of Correctness and SOT

For more detailed information, review "[Instructions - Tax District Treasurer's Settlement Sheet](#)."

10. What if the Treasurer's Settlement Sheet and the Statement of Taxes {SOT) do not reconcile?

The Treasurer's Settlement Sheet and the SOT should reconcile. **If they do not, you must:**

- Notify the municipality
- Provide DOR with a detailed explanation why the Treasurer's Settlement Sheet does not reflect what is reported on the SOT
- If the discrepancy is due to incorrect information on the SOT, amend the SOT to correct any identified errors

11. 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 change in 2013. The next rate update will be 2023. DOR updates the form and instructions, emails municipalities with the new rates, and discusses the changes in training opportunities.

12. Can I amend the Treasurer's Settlement Sheet?

Yes. You may amend the Treasurer's Settlement by using either the file transfer or e-file method. If a municipality has a duplicate file transfer, DOR recognizes it as amended.

Note: When using the e-file form, the report type will show "Amended," complete all required information and submit. Print and/or save the amended copy for your records.

[Certification statement](#)

FOR QUESTIONS OR COMMENTS CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau

PO Box 8971

Madison, WI 53708-8971

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Email additional questions to lqs@wisconsin.gov

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Net New Construction

[Secs. 66.0602](#) and [79.05, Wis. Stats.](#)

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

- DOR's Equalization Bureau calculates net new construction each year
- 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
- 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.

Note: The percentage used on the Levy Limit Worksheet is carried out to three decimal places, the Net New Construction Report only shows two decimal places.

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.

Note: The percentage used to calculate the allowable increase in spending under the Expenditure Restraint Program is carried out to three decimal places, the Net New Construction Report only shows two decimal places.

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

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

Real Estate Transfer Fee Common Questions N-P

1. How do you complete the transfer returns when there is an uneven division of real estate among co-owners? Assume three siblings jointly own three properties: Property 1 has a fair market value of \$60,000, and properties 2 and 3 have a value of \$90,000 each. Sibling A receives property 1, sibling B receives property 2, and sibling C receives property 3.

On three transfer returns, the values of the properties should be allocated as follows:

Property 1 to Sibling A:

Name	Value Prior	Value After	Value Change
Grantor: Sibling B	\$20,000	\$ 0.00	(\$20,000)
Grantor: Sibling C	\$20,000	\$ 0.00	(\$20,000)
Grantee: Sibling A	\$20,000	\$60,000	\$40,000
Total FMV	\$60,000	\$60,000	\$0

Property 2 to Sibling B:

Name	Value Prior	Value After	Value Change
Grantor: Sibling A	\$30,000	\$ 0.00	(\$30,000)
Grantor: Sibling C	\$30,000	\$ 0.00	(\$30,000)
Grantee: Sibling B	\$30,000	\$90,000	\$60,000

Name	Value Prior	Value After	Value Change
Total FMV	\$90,000	\$90,000	\$0

Property 3 to Sibling C:

Name	Value Prior	Value After	Value Change
Grantor: Sibling A	\$30,000	\$ 0.00	(\$30,000)
Grantor: Sibling B	\$30,000	\$ 0.00	(\$30,000)
Grantee: Sibling C	\$30,000	\$90,000	\$60,000
Total FMV	\$90,000	\$90,000	\$0

Summary

Name	Value Prior	Value After	Value Change
Sibling A	\$80,000	\$ 60,000.00	(\$20,000)
Sibling B	\$80,000	\$ 90,000.00	\$10,000
Sibling C	\$80,000	\$90,000	\$10,000
Total FMV	\$240,000	\$240,000	\$0

Example summary - in a true partition, there is no gain (or loss) of value of ownership interest; the property is divided equally in value among the owners. In this example, sibling A conveyed an interest in value of \$20,000. The fee due on the value of \$20,000 is allocated on the transfer returns for the deeds to Properties 2 and 3, where sibling A is the grantor. Siblings B and C gained an interest

over all; therefore, they did not "convey" a value in the real property and are not subject to transfer fee per state law (sec. 77.25(5), Wis. Stats.).

Completing the returns for the deed of:

Property 1 from B and C to Sibling A

- a. Type of Transfer: Check "Other" and explain "partition"
- b. Total value of Real Estate transferred: \$40,000
- c. Transfer Fee: \$0.00
- d. Exemption: 5 applies to B and C as there is no gain or loss in value

Property 2 from A and C to Sibling B

- e. Type of Transfer: Check "Other" and explain "partition"
- f. Total value of Real Estate transferred: \$60,000
- g. Transfer Fee: \$30.00 (payable by A for \$10,000, being one-half the \$20,000 value differential)
- h. Exemption: 5

Property 3 from A and B to Sibling C

- i. Type of Transfer: Check "Other" and provide the explanation "partition"
- j. Total Value of Real Estate transferred: \$60,000
- k. Transfer Fee: \$30.00 (payable by A for \$10,000, being one-half the \$20,000 value differential)
- l. Exemption: 5

Note: The property value is determined by each property's fair market value per state law (sec.77.21 (3), Wis. Stats.). Do not adjust the fair market value by the amount of any liens on the property.

State of Wisconsin
Department of Revenue

Wisconsin Room Tax Report

1. Who must file the Wisconsin Room Tax Report?

Every municipality that imposes a room tax must electronically file (e-file) the Room Tax Report each year.

Note: Municipalities may have originally imposed the room tax under state law (sec. 66.75, Wis. Stats.). This statute was renumbered; it is now sec. 66.0615, Wis. Stats. These municipalities are still required to file the Room Tax Report.

2. How does a municipality submit its annual Room Tax Report?

[You must electronically file \(e-file\) your Room Tax Report. This form is located in My DOR Government Account. For more information, review our Online Filing Help – Using My DOR Government.](#)

[Make sure to review the filing instructions before starting.](#)

[E-file form – you must e-file this form.](#)

[Visit the Government E-Services Online Filing page](#)

[Select the "Room Tax Report" Form \(SL-304\)](#)

[Enter the required information and submit to DOR](#)

[Print and/or save a copy for your records, including your confirmation number](#)

[A municipality should e-file the Room Tax Report \(SL-304\) on our website. Make sure to review the filing instructions before starting.](#)

3. What is the deadline for filing the Room Tax Report?

The deadline for filing the room tax report is May 1 each year. [Room tax reports not filed by the deadline, may be imposed a penalty of \\$50 per day.](#)

4. What happens if a municipality does not file its Room Tax Report by the due date?

If the Room Tax Report is not filed timely, DOR [may impose charge](#) a penalty of \$50 per day [beyond after](#) the filing due date, up to a maximum of \$3,000.

5. Can a municipality amend its Room Tax Report?

Yes. A municipality [may](#) amend its Room Tax Report [while before the filing deadline the filing period is still open](#) by accessing the e-file form.

6. What is reported on the Room Tax Report?

The following items are reported on the Room Tax Report:

- Room tax rate imposed
- Total (gross) tax collections from January 1 through December 31
- Revenues forwarded to a tourism entity/commission
- Tourism entity/commission members
- Detailed expenditures of \$1,000 or more made by the tourism entity/commission
- If a municipality collected room taxes on May 13, 1994 - attach ordinance in effect on May 13, 1994 and the municipality's financial statement completed nearest to May 13, 1994

7. Will the Room Tax Reports be available to the public?

Yes. DOR posts the filed Room Tax Reports on our website.

8. The Room Tax Report requires a municipality to detail expenditures made by a tourism entity/commission of \$1,000 or more. How should I report payroll expenditures on the Room Tax Report?

In the expenditures section of the Room Tax Report, a municipality may report "Payroll" as one expenditure.

9. How can a municipality enforce the collection of room tax revenues?

Review the options outlined in [sec. 66.0615\(2\) Wis. Stats.](#) Only a municipality may collect these taxes. DOR cannot distribute the sales and use tax or income tax information of a business. Your municipality can initiate the inspection and audit of the hotel's financial records under [sec. 66.0615\(2\)\(a\), Wis. Stats.](#)

9.

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FOR QUESTIONS OR COMMENTS CONTACT:

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School Levy Tax Credit

[Sec. 79.10, Wis. Stats.](#)

1. How is the school levy tax credit calculated?

Formula for calculating the school levy tax credit:

<u>Municipality's 3-Year Average School Levies</u>	x Total Funding =	Municipality's Credit
Ex: $\frac{6,660,558}{4,832,905,497}$	x 940,000,000 =	\$1,295,478



2. Is the school levy tax credit paid to the school district?

No. The Wisconsin Department of Revenue (DOR) distributes this credit to counties and municipalities. DOR makes the payments to the county where the municipality is located and then the county distributes the payment to the municipality. **Note:** DOR can make payments directly to the municipality if the municipality qualifies for one of the exceptions and follows the requirements under state law. (sec. 79.10(7m)(cm), Wis. Stats.)

3. When are towns, villages and cities notified of the school levy tax credit amount?

DOR must inform municipalities of their school levy tax credit payments on or before November 20 each year. (sec. 79.10 (2), Wis. Stats.)

4. How is the school levy tax credit reported on individual property tax bills?

Fax: (608) 264-6887  

Email additional questions to lgs@wisconsin.gov

State of Wisconsin
Department of Revenue

Sharing Non-Manufacturing Omitted Taxes

Sec. 74.315, Wis. Stats.

-
1. Is a municipality required to share non-manufacturing omitted taxes with other taxing jurisdictions?

~~Yes. If the Wisconsin Department of Revenue (DOR) determines the omitted taxes affect the municipality's equalized value.~~

Yes. If the Wisconsin Department of Revenue (DOR) determines the taxation district's equalized valuation changed due to the submitted omitted taxes, DOR will notify the taxation district and the taxation district must distribute the resulting collections.

2. What are the requirements for submitting a request to share omitted taxes to DOR?

If the total non-manufacturing omitted tax listed on a municipality's tax roll exceeds \$5,000, the municipality must file a Request for Sharing Non-~~Manufacturing~~Manufacturing Omitted Taxes (PC-205) with DOR by October 1 in the year the omitted taxes are listed on the tax roll. (sec. 74.315, Wis. Stats.)

3. What if the tax roll is not finalized by October 1?

After October 1, if the roll is not finalized, the municipality must file a request (PC-205) with DOR before the next October 1.

4. When does DOR notify municipalities of its determination?

DOR makes our determination by November 15 for requests received by October 1. DOR then informs the municipality of the determination. Beginning with determinations in 2020, the determination notices will include a link to our website that will include detailed information and further explanation on the omitted tax request. Prior to 2020, DOR included a copy of the request with the determination, showing the tax amount to be shared with each taxing jurisdiction. **Note:** These amounts are listed on the copy even if the request is denied. A municipality may share the omitted tax even if DOR denies the request.

5. If the amount of omitted taxes on a municipality's tax roll is \$5,000 or less, is the municipality required to file a request with DOR?

No. If the total amount of omitted tax on the municipality's tax roll is \$5,000 or less, a municipality is not required to file a Request for Sharing Non-Manufacturing Omitted Taxes (Form PC-205) with DOR.

6. How do I file a Request for Sharing Non-Manufacturing Omitted Taxes (Form PC-205)?

You must electronically file (e-file) Form PC-205. This form is located at: revenue.wi.gov/Pages/OnlineServices/sifiling.aspx. This form is located in My DOR Government Account. For more information, review our Online Filing Help – Using My DOR Government.

- E file form – PC-205
- Visit the Government E-Services Online Filing page
- Select the "Request for Sharing Non-Manufacturing Omitted Taxes" Form (PC-205)
- Enter the required information and submit to DOR
- Print and/or save a copy for your records, including your confirmation number

NOTE: Beginning with 2019 DOR e-filed forms, you will need to set up a "My DOR GOV Account" found here

7. If DOR determines the omitted taxes affect the equalized value, when does a municipality need to settle with other taxing jurisdictions?

Once the taxes are collected, the taxation district must distribute the taxes in the January or February settlement under state law (secs. 74.23 (1) (a) 5, 74.25 (1) (a) 4m, and 74.30 (1) (dm), Wis. Stats.).

8. Where should a municipality send the state's share of omitted taxes?

Since January 1, 2017 (per Wisconsin Act 59), the state eliminated the forestation state tax.

For omitted taxes before January 1, 2017, send the state's payment to:

Department of Natural Resources, FN/2 PO
Box 7921
Madison, WI 53707-7921

Include:

- Statement identifying the funds are for taxes collected on omitted property
- Municipality's name

9. **How many years can a municipality go back for reporting omitted property?**

You may report omitted property for the previous two years for real or personal property, unless previously reassessed for the same year or years. This does not apply to manufacturing property assessed by DOR.

Certification statement

FOR QUESTIONS OR COMMENTS CONTACT:

<https://www.revenue.wi.gov/Pages/FAQS/slf-nmomittx.aspx>

12/5/2019

Statement of Assessment (SOA)

Sec. 70.53, Wis. Stats.

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— this form is located in My DOR Government Account. For more information, review [Online Filing Help – Using My DOR Government](#).

you may e file this form. Many fields automatically pre-fill based on values reported to DOR by other files (ex: MFL and PFC acres reported by DNR)

Visit the [Government E-Services Online Filing page](#)

- Select the "Statement of Assessment Form" (PA-521C)
- Enter the required information and submit to DOR

Print and/or save a copy for your records, including your confirmation number

File transfer - you may use this method if your county has [an approved file format](#)

- Visit the [Government E-Services File Transfer page](#)
- Select "Ready to Transfer" under "Statement of Assessment File Transmission"
- Submit your file
- Save your receipt number
- If there is a problem with your file, we will contact you

4. Do I need a PIN number or password to use the File Transfer method?

No. ~~You~~ you are not required to use a PIN number or password, or pre-register.

5 Do I need a PIN number or password to use the E-file form?

Since this form is located in My DOR Government Account (MyDORGov), you must be an authorized MyDORGov user. For more information, review [Online Filing Help – Using My DOR Government](#). Beginning with 2019 DOR e-filed forms, you will need to set up a "My DOR GOV Account" found [here](#)

6 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.

7 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.~~[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.

8 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.

9 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.

10 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 in 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.

11 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](https://www.revenue.wi.gov/Pages/Report/s.aspx).

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

<https://www.revenue.wi.gov/Pages/FAQS/slf-soa.aspx>

11/27/2019

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 [!fl 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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Tax Increment Worksheet

1. What is the Tax Increment Worksheet (TIW)?

The Tax Increment Worksheet ([PC-202](#)) calculates property tax amounts for the Tax Incremental Districts (TIDs) within a municipality. The TIW uses the overlying taxing jurisdiction's apportioned tax levies and the value increment within each taxing jurisdiction to determine their share of the tax increment. The total tax increment is distributed to the municipality's TIDs.

2. Who needs to file the TIW?

Any town, village or city with one or more TIDs with a positive total value increment must complete the TIW each year. You must file this worksheet before you can file the Statement of Taxes (SOT).

3. How do I file the TIW?

You must electronically file (~~e-file~~) the TIW. [This form is located in My DOR Government Account. For more information, review our Online Filing Help – Using My DOR Government.](#)

- ~~— E-file form — Most values on the TIW are Auto-Filled —~~
- ~~— Visit the Government E-Services Online Filing page~~
- ~~— Select the "Tax Increment Worksheet" Form (PC-202)~~
- ~~— Enter the required information and submit to DOR~~
- ~~— Print and/or save a copy for your records, including your confirmation number~~

[NOTE: Beginning with 2019 DOR e-filed forms, you will need to set up a "My DOR GOV Account" found here](#)

[our website: https://www.revenue.wi.gov/Pages/OnlineServices/slfiling.aspx](https://www.revenue.wi.gov/Pages/OnlineServices/slfiling.aspx)

4. What is the deadline to file the TIW?

Each required municipality must e-file the TIW with the Wisconsin Department of Revenue (DOR) by the third Monday in December. Note: You must file the TIW before you complete the mill rate worksheet.

5. **Where do my values come from for filing the TIW?**

Most values on the TIW are auto-filled. The only value you need to report is the municipality's local levy, which is the sum of these lines from the Statement of Taxes (SOT):

- Other special purpose district taxes (Line D1)
- Other state special charges (Line D4)
- County special charges (Line D5)
- All other town, village or city taxes (Line D6)

Note:

- Do not include any tax increment in your municipality's local levy
- Special purpose districts are not authorizing taxing jurisdictions; in result, you must include their levies in your municipality's local levy on the TIW

6. **What if an auto-filled apportioned levy is missing or incorrect?**

You must contact the taxing jurisdiction directly. Taxing jurisdictions (except schools) report their apportioned levies to DOR. School districts provide their apportioned levies to the Wisconsin Department of Public Instruction (DPI), which is shared with DOR.

7. **Which levy amount from the TIW should use to calculate property tax mill rates - Column A (Apportioned Levy) or Column E (Levy Amount)?**

Use Column E (Levy Amount) to calculate mill rates for property tax bills: This will ensure the total apportioned tax levies and the tax increment are collected. Column A (Apportioned Levy) amounts will be shown on your municipality's SOT. [Column F's \(Tax Increment\) amount will appear on the SOT, Section D, Line 2.](#)

8. **I found an error on my TIW; can I fix it?**

Yes. You can electronically amend Form PC-202, located on our website:

<https://www.revenue.wi.gov/Pages/OnlineServices/sifiling.aspx>

After you amend the TIW, you may also need to amend the SOT.

[Certification statement](#)

FOR QUESTIONS OR COMMENTS CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

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