

## **SHARING OF NON-MANUFACTURING OMITTED PROPERTY TAXES INSTRUCTIONS (FORM PC-205)**

**General:** This form **MUST** be filed by the taxation district clerk if the total non-manufacturing omitted taxes to be included on the taxation district's next tax roll exceed \$5,000 (Sec. 74.315, Wis. Stats). Only property correctly identified as omitted property by the assessor shall be included on this form.

Form must be filed on or before October 1 in the year the omitted taxes appear on the tax roll.

Do **not** include manufacturing omitted tax on this form or in the \$5,000 calculation. Note: See sections 70.995 (12) (a), 74.23 (1) (a) 5, 74.25 (1) (a) 4m and 74.30 (1) (dm), Wis. Stats., for settlement of omitted manufacturing property.

Complete a separate form for each real estate parcel number, personal property account number and tax year.

The Department of Revenue (DOR) will evaluate your request and notify you of our determination by November 15.

Adobe version 9 or higher is required to complete this form. Adobe reader can be downloaded from the internet. For example, go to <http://get.adobe.com/reader/> to update your adobe reader.

You can save the form at anytime using the "Save As" function under the file menu. You will also be prompted to save or print the file once submitted.

A red x next to a field indicates that the field contains an error or if a required field, the field is blank. Correct all errors then submit the document.

Once submitted, save or print the document with the Case Number for your records. Please use the case number as a reference number for any future correspondence regarding this submittal.

For questions, contact us at [lgs@revenue.wi.gov](mailto:lgs@revenue.wi.gov) or call (608) 264-6892.

### **Completing the form:**

#### **Section 1**

- Enter the tax year the taxes were omitted. Must be one of the previous 2 years.
- Enter the tax year of the assessment tax roll on which the taxes will appear. Normally, this is the current year.
- Enter the 5-digit county municipal code for the municipality.
- The municipal name should automatically populate.

- If the name of the municipality is correct, check the “This is the correct community name” box. If it is not correct, verify the County Municipality code entered.

## **Section 2**

- Check either the Real Estate Parcel No. or Personal Property Account No. to indicate type of property the request is covering. A request may only be for one category of property, real or personal.
- Enter the parcel number or personal property account number.
- Check the appropriate box to indicate whether the parcel or personal property account is located in the legal boundaries of a Tax Increment Finance District (TID). If yes, also enter the TID number.

**Section 3** – Enter the name of the property owner.

**Section 4** – If the request is for omitted real estate:

- From the dropdown box, select the applicable real estate class (one class per line). A single form may contain more than one class provided it is for the same parcel and year.

### **RE Classes:**

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

- Enter only omitted land assessed value in column a (if any).
- Enter only omitted improvement assessed value in column b (if any).
- Column and rows should automatically total.

**Section 5** – If the request is for omitted personal property, enter the total omitted value for the account listed in section 2. A separate form must be completed for each account.

## **Section 6**

- **Line b** - Enter the name of the county the omitted property is located.
- **Line c.1 and c.2** - If the omitted property is located within a special district, enter the 2-digit county and 4 digit special district code. Also enter the special district name.
- **Line e** – Enter the 6-digit school district code and the school district name.
- **Line f** – If the omitted property is located in a union high school district, enter the 6-digit union high school district code and name.

- **Line g** – Enter the 2-digit technical college district code and the name.
- **Line h** - Enter the total net omitted tax listed on this form. **DO NOT INCLUDE INTEREST.** DOR will calculate the net omitted tax due each taxing jurisdiction if the request is approved.

### **Section 7**

- **Line a** – Check “YES” if the omitted tax was offset by a related tax adjustment for another property (for example: an improvement was assessed to the wrong parcel in error. The value of the improvement was added as an omitted tax to the correct parcel and the tax was refunded/rescinded for the incorrect value of the related parcel).
  - If “YES” was checked for line a, enter the related parcel/account number and the amount of the adjustment for that parcel.
  - Check “NO” if there was not an offsetting related tax adjustment.
- **Line b** - Check “YES” if a PC-201 chargeback request form was filed with DOR for the related parcel or account.

**Section 8** – Provide a detailed explanation of how or why these taxes were omitted.

**Section 9** - Enter the preparer's name, e-mail address, and daytime telephone number.

- If an e-mail address is not entered, the preparer must check the box to signify that an e-mail address is not being provided.
- The format for the phone number must be xxx-xxx-xxxx. The dashes must be present, no spaces between numbers or dashes.