



# OPERATING, UTILITY-LEASED REAL PROPERTY

Wisconsin Department of Revenue  
Bureau of Property Tax, MS 6-97  
PO Box 8971  
Madison, WI 53708-8971

**Forms** and related **publications**  
are available on our website at  
[www.revenue.wi.gov](http://www.revenue.wi.gov)

Phone: (608) 266-8162  
Fax: (608) 264-6887  
E-Mail: [utility@revenue.wi.gov](mailto:utility@revenue.wi.gov)

\_\_\_\_\_  
(Name of Utility, Railroad, Airline, Pipeline)

has **LEASED REAL PROPERTY**, as of January 1, \_\_\_\_\_;

Located in the  Town  
 Village of \_\_\_\_\_, \_\_\_\_\_ County  
 City

### Utility Leases From: (Property Owner)

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Leased  
Property is  
(check one):

- Land Only  
 Land & Improv.

### Leased Property Street Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### TAX PARCEL #

\_\_\_\_\_

Utility Use: Sq. Footage/or % of Total Structure

LAND	IMPROV.
------	---------

\*Classified in Account Number If Purchased

LAND	IMPROV.
------	---------

Annual Rental Paid \_\_\_\_\_

Lease Inception Date \_\_\_\_\_ Term \_\_\_\_\_

Lease Termination Date \_\_\_\_\_

Prepared By \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

Fax No. ( ) \_\_\_\_\_

Email \_\_\_\_\_

Comments:

**AUTHORITY:** Wisconsin Statutes s. 76.23 and s. 76.28(9)

If a general structure is used and useful in part in the operation of the business of those companies in this state and in part for nonoperating purposes, the taxes or license fees imposed under Chapter 76 are in place of the percentage of all other taxes on the property that fairly measures and represents the extent of the use and usefulness in the operation of the business of those companies in this state, and the balance is subject to local assessment and taxation, except that the entire general structure is subject to special assessments for local improvements.

\*Regulatory account classification pursuant to Uniform System of Accounts as prescribed by WPSC, FCC, ICC, CAB or FERC.

Utility       Bureau of Property Tax       Local Assessor       Lessor

# Instructions for Completing Form UT-149 Operating Utility Leased Real Property

## Filers

All property owned and leased by public service corporations and used in their operations is subject to state assessment under Chapter 76 of the Wisconsin Statutes. Form UT-149, "Leased Real Property," is provided to coordinate the reporting of property leased to your company. It is particularly important in controlling the assessment of "dual-use property" subject to both Ch. 70 and Ch. 76 jurisdiction (for part non-utility and part utility use).

## Filing Requirements

**If you lease real property and use this property in the operations of your utility, complete a form UT-149 by February 15.**

Failure to report leased real property to the local assessor may result in such property taxed both locally and under Chapter 76.

It is your obligation to prevent this from happening. Go to the following site if you need the name and address of the local assessor for the property you are listing.

[www.revenue.wi.gov/training/assess/assrlist.pdf](http://www.revenue.wi.gov/training/assess/assrlist.pdf)  
**(Wisconsin Municipal Assessor List)**

Complete a UT-149 for new leases and newly cancelled leases by the due date. Obtain a 30-day extension for filing, by electronically applying for an extension before the due date at:  
[www.revenue.wi.gov/ust/index.html](http://www.revenue.wi.gov/ust/index.html)

**Please note: each property that you lease and report to our office must have the tax parcel I.D. number.**

This number can be obtained from the property owner or from the local assessor. Should you file the form without this number it will be returned to you for completion.

- (1) Copy to the lessor,
- (2) Copy to the Local Assessor, find your local assessor at [www.revenue.wi.gov/training/assess/assrlist.pdf](http://www.revenue.wi.gov/training/assess/assrlist.pdf) **(Wisconsin Municipal Assessor List)**
- (3) Copy to the Department of Revenue, Manufacturing & Utility Tax  
2135 Rimrock Road MS 6-97  
Madison, WI 53713
- (4) Keep a copy for your records.

For taxpayers that have previously submitted UT-149 forms, a listing of the reported properties will be sent to you with your October billing notice. Please update this list with respect to any changes or cancellations of leases that have occurred, including the tax parcel I.D. number and return the listing to us by the due date. Again, the listing will be returned to you as incomplete if the tax parcel I.D. number is not provided.

List these properties in the appropriate section of your annual report filed for gross revenues or ad valorem tax purposes.

For any questions regarding this report, please call 608-266-8162 or e-mail [utility@revenue.wi.gov](mailto:utility@revenue.wi.gov).