

Wisconsin Dept of Revenue State & Local Finance Newsletter September 2023



Message from our administrator

Let's Innovate!

What a difference a legislative session makes! We are so pleased to witness the historic legislation recently signed into Wisconsin state law – including significant changes to shared revenue programs and the repeal of personal property taxes (PPT). Within the State and Local Finance Division (SLF), we are working to update systems, our administration, and guidance materials to accommodate the many program changes and new initiatives created via this legislation.

Our priority over the next few years is to keep you, our customers and stakeholders, well-informed and educated as we efficiently update our existing programs and create policies and procedures for new programs and initiatives. As a local government, there is much to navigate with new reporting requirements, potential penalties, as well as new funding opportunities ([see pg. 3](#)). We will also be working with manufacturers and others in preparation for PPT repeal starting in 2024. While SLF plans to present at various outreach events this fall ([see pg. 8](#)), it is imperative to subscribe to our [email lists](#) to receive updates.

We are also collaborating with local officials and associations to review proposed policies for new programs, such as Innovation Grants and Maintenance of Effort reporting. It is critical for us to receive your feedback to consider the stakeholder impact when developing new program criteria. Additionally, we will be requesting resources necessary to implement the new initiatives.

We thank all of the local officials and associations that have partnered with us and provided feedback thus far and welcome your continued participation. We also look forward to supporting the thoughtful innovation by our local governments that will enhance your communities, improve services and move Wisconsin forward.

Valeah Foy

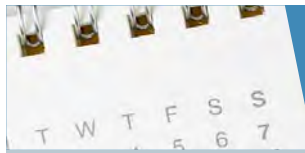
Valeah Foy, SLF Administrator



Connect with us!

Stay connected for important up-to-date information.

- Questions? – visit DOR's [Contact Us](#) web page (under "Governments") where there is SLF contact information by topic and office locations
- [Subscribe to DOR E-News](#) – select the list you'd like to get news for (ex: municipal clerks, assessors)
- Expanding our email lists – if you don't see a list that fits your needs, email us at otas@wisconsin.gov and we can create a new list
- Need training or a speaker for your event – send your request to slf@wisconsin.gov.
- Visit our website and also follow us on social media



Important Calendar Dates

2023 calendars for: [local governments](#) | [assessors](#)

- Sep 15** Notices
 - Posted – 2023 Revised Shared Revenue Estimate, 2024 Original Shared Revenue Estimate
 - Issued – Ad Valorem Final Billing Statement
- Oct 2** Due to DOR
 - Request for Chargeback of Refunded or Rescinded Taxes
 - Request to Share Non-manufacturing Omitted Taxes
 - Late Lottery and Gaming Credit Application
 - Final Municipal Assessment Report (MAR)

DOR posts final 2023 School District, Technical College and Special District equalized values

Notices issued – Telco Companies Final Assessments and Billing Statements, Gross Revenue License Fee Installment
- Oct 3** Reports posted – Tax Incremental District Certification
- Oct 23** Statistical reports posted
- Oct 31** Due to DOR
 - Technical College Apportionment Form
 - 2023 TID creations, territory amendments and base value redetermination documents and fees
 - TID Personal Property removal request for 2024 tax year
- Nov 1** DOR issues certification – Pipeline and railroad terminal distribution for municipalities with terminal facilities
- Report posted – Major Class Comparison
- Nov 10** Due to DOR – Telco, ad valorem, gross revenue payments
- Nov 15** Due to DOR – State, county and special district apportionment forms
- Nov 20** Notices posted – School Levy Tax Credit, Full Disclosure
- DOR issues final shared revenue payments
- Nov 23** State holiday – offices closed
- Dec 15** Due to DOR – County & Municipal Levy Limit Worksheets
- Dec 18** Due to DOR
 - Tax Increment Worksheet
 - Statement of Taxes
- Dec 29** Due to DOR
 - Final or amended 2023 MAR
 - 2023 Tax incremental project and allocation amendment documents

Updates to our team!

The Wisconsin Department of Revenue, State and Local Finance Division (SLF) welcomes five new staff members and also recognizes nine team members who recently took on new roles in our division. SLF staff is always happy to serve Wisconsin communities and businesses.

We're here to help!

Administration



Mary Gawryleski started her Deputy Division Administrator role in July 2023. Mary has been with SLF for over 29 years, most recently leading the Equalization Bureau for the last eight years. She has extensive knowledge of equalization and other SLF processes and a comprehensive understanding of the program interdependencies between the SLF bureaus.

Office of Technical & Assessment Services



Kathryn Soto-Moreno started her OTAS Bureau Director role in January 2023. Prior to this position, Kathryn was the Equalization Supervisor in the Madison district office. Since 1994, she has been developing equalized values, handling property assessment inquiries, and offering guidance and education to local assessors.



Tod Ericson joined Madison's OTAS Tax Incremental Finance area. He assists Wisconsin municipalities with creating/maintaining Tax Incremental Districts. Prior to joining SLF, Tod assisted with administering and providing customer service for government health programs.

Manufacturing Bureau



Barb Wroblewski started her Green Bay Manufacturing Bureau career in 2017 and took on the supervisor role in March 2023. Prior to this position, Barb worked as a Property Assessment Specialist in the Green Bay office.



Rob La Croix became the Green Bay Manufacturing Property Assessment Specialist-Lead in June 2023. Rob has worked in our Manufacturing Bureau for 11 years as a Property Assessment Specialist. Prior to DOR, Rob worked in local property assessment.



Grant Ryback began his Milwaukee Manufacturing Property Assessment Specialist position in September 2023. Grant was previously a client services coordinator with a leading commercial real estate firm.



Adam Weis started his Madison Manufacturing Property Assessment Specialist position in September 2023. He was previously a residential appraiser and convention center operations manager.

Equalization Bureau



Gary Martell began his Milwaukee Equalization Bureau Supervisor role in July 2023. Prior to this position, Gary was a Property Assessment Specialist for 10 years in the Green Bay office. Prior to joining SLF, he was a municipal assessor and project manager for a private assessment firm.



Brenda Carus became the Madison Equalization Bureau Property Assessment Specialist-Lead in July 2023. Prior to this role, she worked as a Property Assessment Specialist since 2019.



Chuck Paskey began his Madison Equalization Bureau Supervisor role in April 2023. He's worked in SLF since 2013 and has held various roles. Prior to this position, he was the Milwaukee supervisor, a Property Assessment Specialist (PAS), and PAS-Lead in the Madison office.



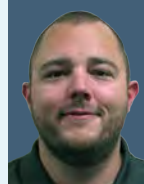
Nathan Kiekhaefer joined the Madison Equalization Bureau as a Property Assessment Specialist in September 2023. Previously, he worked for three years as a Revenue Agent in DOR's Income, Sales & Excise Tax Division.



Leo Kiedrowski joined the Eau Claire Equalization Bureau as a Property Assessment Specialist in September 2023. Leo has been with DOR since November of 2015, his previous position being an auditor in SLF's Local Government Services Bureau.



Brad Boese joined the Milwaukee Equalization Bureau as a Property Assessment Specialist in September 2023. He worked as a PAS in SLF's Milwaukee Manufacturing Bureau for the past three years and previously worked as a realtor and municipal planner.



Dave Patten joined the Eau Claire Equalization Bureau as a Property Assessment Specialist in September 2023. Previously, he worked as a fire inspector and brings his expertise in building inspections and building plans to the team.



2023 Wisconsin Acts

For a complete listing of 2023 Acts, including various housing law changes, visit the [Wisconsin State Legislature website](#).

[2023 Act 12](#) created and amended many programs

This act **repealed personal property taxes** effective January 1, 2024, exempting locally assessed personal property under Ch. 70, state assessed manufacturing personal property under Ch. 70, and state assessed rail personal property under Ch. 76. These personal property taxes will be assessed and included on the December 2023 property tax bills (payable in 2024). Any prior year personal property corrections can be included on the 2024 assessment roll. Any locally assessed omitted personal property can be captured for the prior two years, and omitted manufacturing personal property for the previous five years. See DOR's [personal property exemption summary](#) for details.

This act also created a process for municipalities to request a **Tax Incremental District (TID) base value adjustment** to account for the exemption of personal property. Each municipality should review its TID(s) base values with the municipality's assessor to determine if the base value includes any personal property that will be exempt in 2024. If it does, follow the [TID adjustment process](#). Lastly, a new **personal property aid** will be paid to local governments in 2025 and each year thereafter, based on 2023 personal property values expected to be reported to DOR in the spring of 2024.

This act made historic changes to the shared revenue programs, creating a local government fund to support all the shared revenue programs via state sales tax revenues.

County and municipal aid (CMA) remains the same for 2024, and annually going forward is based on sales tax revenues that are expected to continuously increase. **Supplemental CMA** was created to be paid to counties and municipalities starting in 2024 and is also based on sales tax revenues going forward. See page 4 for more information.

Expenditure restraint incentive program is the new name for the once expenditure restraint program, and payments are frozen from 2024 to 2025 to avoid any negative impacts to municipalities considering the increased revenues and related general fund expenditures expected in 2024 municipal budgets. To learn what your county or municipality will receive in 2024, see the [2024](#)

[shared revenue estimates](#). Note, every county and municipality is required to submit a new **maintenance of effort report** to DOR, starting in 2024, to certify they have maintained the level of law enforcement, fire, and emergency medical services equivalent to the prior year. Lastly, there are penalties in the form of **shared revenue deductions** for municipalities not filing the personal property report timely in 2024, and for counties and municipalities not satisfying the maintenance of effort requirements each year. As these new forms are created, DOR will provide instruction, training, and various reminders to file timely. It is important to subscribe to our [local government email lists](#) to receive updates.

This act also established two new grant programs. The **innovation grant** and **innovation planning grant**, which will be available to counties and municipalities. See [page 5](#) for more information.

For a complete overview of 2023 Act 12, including additional changes, see DOR's [Act 12 summary](#).

[2023 Act 19](#)

Constitutes the executive budget act of the 2023 legislature, establishing the appropriations for the new **local government fund** supporting the shared revenue programs. This act adjusted the **school levy tax credit**, (1) increasing funding for FY24 to \$1.195 billion and FY25 and each thereafter to \$1.275 billion; and (2) adding a new payment date on the first Monday in May in addition to the existing payment date on the fourth Monday in July. The changes will first impact December 2023 property tax bills and 2024 payments from the state. This act also increased the (per megawatt) incentive payments for **utility aid** starting in 2024 – from \$600 to \$900 and \$1,000 to \$1,500. Lastly, the act establishes **state aid for nontaxable tribal land** to compensate counties and municipalities for not being able to impose general property taxes on real property exempt from taxation under the 1854 Treaty of La Pointe. See DOR's [Treaty of 1854 Update](#) for additional background information.

For a complete overview of 2023 Act 19, including additional changes and appropriation details, see DOR's [Act 19 summary](#).



Message from Wisconsin Department of Revenue Secretary Barca

As I write this message, our State and Local Finance Division staff are working tirelessly to implement the many changes brought about by Wisconsin Act 12. A historic, bipartisan, long overdue compromise,

Act 12 addresses the dire need for increased shared revenue and funding for local emergency services. I can't tell you how pleased I am to finally see this become a reality as it is so vital to the growth and wellbeing of communities both large and small across Wisconsin. We look forward to working with all of you on these changes.

Notably, as no resources were allocated for these new initiatives, our department will be approaching the Joint Finance Committee to request the resources necessary to implement all of the new tasks, especially in light of the substantial cuts that SLF sustained in the last budget.

Thank you for all you do for the people in your communities! We appreciate you and treasure our partnership.



Additional school levy tax credit payment

Under 2023 Act 19, DOR's SLF division will distribute an additional school levy tax credit payment (SLTC) in May 2024. LGS is working to estimate these amounts by November 20, 2023.

For 2023 tax bills, payable in 2024 – payments distributed:

- \$255 million – first Monday in May 2024
- \$940 million – fourth Monday in July 2024

For 2024 tax bills, payable in 2025 (and each year thereafter) – payments distributed:

- \$335 million – first Monday in May 2025
- \$940 million – fourth Monday in July 2025

New supplemental county and municipal aid payment

The [2024 original shared revenue estimates](#) were issued on September 15, 2023, including the [new supplemental county and municipal aid](#) (CMA) that will be issued in July (15%) and November (remaining) of 2024.

In result, counties and municipalities will receive both CMA and supplemental CMA payments in 2024. Note: CMA payments in 2024 will be the same amounts as 2023. DOR recommends maintaining adequate records to show how supplemental CMA revenues are being used. At this time, current law does not require reporting to DOR.

2025 and after

For both CMA and supplemental CMA, counties and municipalities will receive a portion of the total payments from the CMA/supplemental CMA account they received in 2024 multiplied by the amount for the year in the CMA/supplemental CMA account, which is based on state sales tax revenues. (secs. 79.036, and 79.037, Wis. Stats.)

Supplemental CMA

- Can be used for:
 - » Emergency response communications
 - » Public works
 - » Courts
 - » Transportation
 - » Fire protection
 - » Law enforcement
 - » Emergency medical services
- Cannot be used for:
 - » Administrative services



Municipal officials and the assessment process

Each municipality is responsible for annually completing the property assessment and taxation process. The municipal assessor is the official responsible for determining what property is subject to taxation and, if subject to taxation, the assessed value for the January 1 assessment date. A municipality is responsible for hiring an assessor – whether a municipal employee or an independent contractor. We encourage municipal officials to review DOR's [Property Assessment Process Guide for Municipal Officials](#), which explains the assessment process and provides sample assessment contracts. The following are a few subjects to note:

Assessor selection

- Advertise with local and national associations
- Discuss hiring with neighboring officials
- Clearly define tasks and deliverables
- Confirm proper certification – see Chapter 2 of the [Wisconsin Property Assessment Manual](#) (WPAM) for certification levels by municipality
- Confirm applicable experience – compare the characteristics of your municipality with the municipalities where the applicant is currently and formerly employed
- Contact references – request municipal references where the person is currently and formerly employed

Monitoring the assessor's work

- Meet with the assessor throughout the year
- Use the [timetable](#) on pages 11-12 of the [Property Assessment Process Guide for Municipal Officials](#) and set meetings in advance of deadlines
- Include meetings, deadlines and performance goals within the contract

Annual Assessment Report (AAR)

- Consider requiring completion of an AAR
- Explains how the assessor completed the assessment work in the municipality
- An AAR, or similar document, can assist with completion and communication of the assessor's work
- DOR provides an AAR [template](#) and [instructions](#)



Lottery and gaming credit processing revamped

Lottery and gaming credit processing will soon move to the Wisconsin Department of Revenue's (DOR) My DOR Government Account (MyDORGov) and My Tax Account (MTA) systems. This move will increase the accuracy and efficiency of administering the program for counties, municipalities and DOR. This transition creates a streamlined electronic filing mechanism for individuals to submit late claim applications to DOR.

This transition also allows DOR to cross-reference addresses received from counties, municipalities or individual late-claim filers against post office data. This will assist our auditors in verifying residency and primary residency to determine eligibility of the lottery and gaming credit. If an individual is not eligible, and received the credit from their municipality, they will have the option to pay either by check (with a voucher) or in MTA with a reference number.

If an individual doesn't pay, the county or municipality will continue to collect the credit, plus interest and penalty amount by placing a special charge on the individual's property tax bill. After collection, the county or municipality will be able to pay the credit and interest to DOR in MTA, and will be able to indicate which special charges it is paying by reference number. DOR plans to have these program changes available in 2024.

Let's Innovate!



Innovation Grants

(sec. [79.038\(1\)](#), Wis. Stats.)

Counties and municipalities may apply to DOR to use funding on the implementation of innovation plans, where they are transferring a service or duty to a county, municipality, non-profit organization, or private entity.

Requirements

- Enter into an agreement or contract to transfer services/duties
- Transfer one of the allowable services/duties
- Provide a copy of signed agreement or contract satisfying the requirements outlined in sec. [79.038\(1\)\(a\)1](#), Wis. Stats.
- The county or municipality provided all services/duties in the year prior to the transfer
- Transfer will realize a projected savings of at least 10% of the total cost of providing the service/duty
 - » 50% of the projected savings must be realized within 24 months after the first grant payment
 - » Full amount of projected savings must be realized within 36 months after the first grant payment
 - » Note: DOR is required to conduct audits to ensure projected costs savings are realized

Awards

- Total available funding of \$300 million
- Payments distributed over three years – each year, approximately 25% of the total costs to provide the service/duty in the year prior to the transfer (certain exclusions apply as outlined in sec. [79.038\(1\)\(d\)](#), Wis. Stats.)
- No county or municipality may receive more than \$10 million each year
- DOR must give priority to innovation plans realizing savings for public safety, fire protection, and emergency services while maintaining the appropriate level of such services

Innovation Planning Grants

(sec. [79.038\(2\)](#), Wis. Stats.)

Beginning in 2024, a municipality with a population not exceeding 5,000 may apply to DOR to use funding for staffing and consultant expenses for planning the transfer of one or more of the allowable services/duties.

Note: No municipality may receive more than \$100,000 for each project plan submitted to DOR. Total available funding of \$3 million.

Allowable Services and Duties

- Public safety, including law enforcement (not jails)
- Fire protection
- Emergency services
- Courts
- Jails
- Training
- Communications
- Public works
- Information technology
- Administration, including staffing, payroll, and human resources
- Economic development and tourism
- Public health
- Housing, planning, and zoning
- Parks and recreation

What's the status?

DOR is preparing for the administration of both grant programs, including drafting administrative rules and collaborating with local government officials and local associations on any potential implementation issues.

What can your county or municipality do now?

Start discussing potential projects and efficiencies. However, **do not** enter into any signed agreements or contracts before DOR's administrative rules are finalized.

We will share more information in the near future.



2023 Equalized Values – Wisconsin property values are up



Wisconsin's 2023 equalized value as of January 1, 2023 is \$843 billion, a \$98 billion (13%) increase over the prior year. Both new construction and market values changes are keeping pace with changes seen in 2022.

- \$13.1 billion due to new construction (2%)
- \$83.1 billion due to market value increases (11%)

Top three counties with greatest equalized value change:

- Menominee County (+24.51%)
- Taylor County (+24.46)
- Adams County (+23.39)

Top three major cities with greatest equalized value change:

- Superior (+15.07%)
- Appleton (+15.03%)
- Manitowoc (+14.98%)

Equalized value changes have been steadily increasing over the past several years. Both 2022 and 2023 had increases greater than 13% over the prior year, a trend that has not been present in the market since 1974-1975.

Significant increases such as this have an immediate impact on assessment compliance under state law (sec. 70.05(5), Wis. Stats.), which requires a municipality's assessed value of major classes of property to be within 10% of full value once every five years.

A rapidly increasing real estate market often means municipalities will be non-compliant immediately following a revaluation year, shortening the time between required revaluations. Municipalities and assessors should monitor their compliance status closely, and plan for the resources needed to complete a revaluation according to the required timeframe.

More information on the 70.05 compliance law and municipal compliance status is available on DOR's [Final Major Class Comparison Report](#) web page. Note: The preliminary report for 2023 will be posted on November 1, 2023.

Property Type	2023 Equalized Value	% Change from 2022
Real estate	\$831,731,177,000	13.0%
Personal property	\$ 10,922,476,000	7.0%
Total Equalized Value	\$842,653,653,000	13.0%



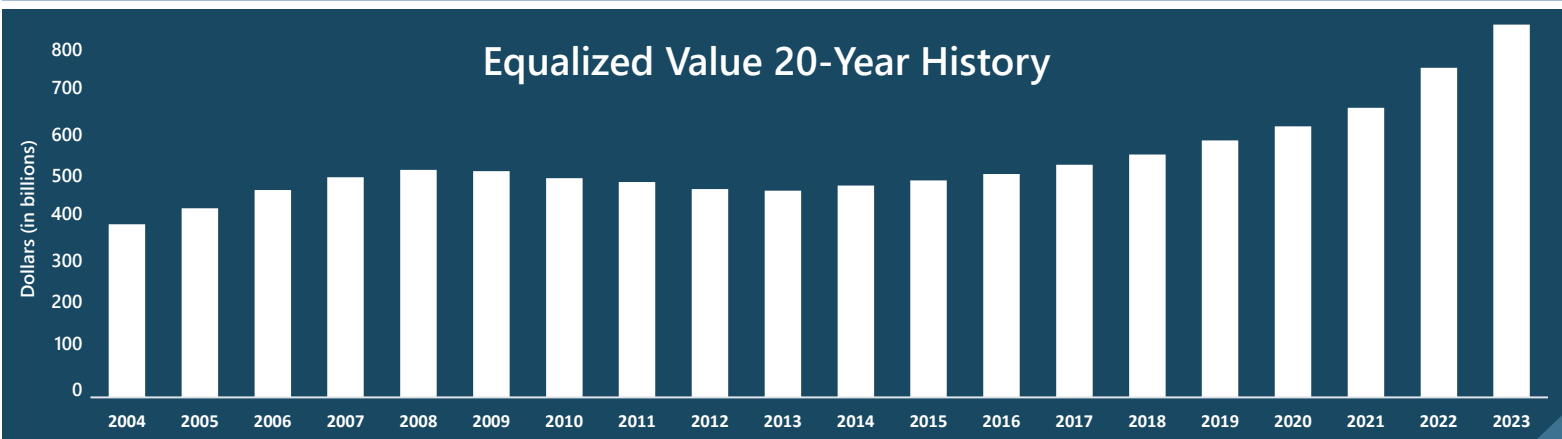
Preliminary Equalized Value Process

In 2015, a law change (Act 321) required the Wisconsin Department of Revenue (DOR) to publish preliminary equalized values on August 1 each year, providing a public review period until August 7. The purpose of this law change is to provide municipal and county officials an opportunity to review the values and contact DOR if they think there is a palpable error in their value. A palpable error means an unintentional clerical, arithmetic, or transpositional error.

During this review period, DOR staff is available to talk with municipal and county officials to answer questions and ensure accuracy of the values. State law requires DOR to correct equalized values and TID values if the amount of the error is 2% or more of the equalized value or TID value. It is important to remember that values will not be adjusted if the change is due to an amended Municipal Assessment Report filed with DOR after the second Monday in June.

For more information on 2023 equalized values, review:

- [2023 equalized values announcement and reports](#)
- [Press release](#)





2023 Act 12 impact on Tax Incremental Districts

If your municipality has any Tax Incremental Districts (TIDs) that include personal property in the base value, you may request the Wisconsin Department of Revenue (DOR) reduce a TID's base value by the amount of exempt personal property. Under [2023 Act 12](#), personal property is exempt from taxation, effective January 1, 2024. To get started, review the TID's creation or territory addition documents to identify personal property in the TID's base value.

Additional information

- [Personal Property Removal Workbook](#)
- [TIF Base Value Adjustment Request Due to Personal Property Exemption](#) web page
- [TIF – 2023 – Act 12 Personal Property Exemption Adjustments](#) common questions

Questions? Contact us at tif@wisconsin.gov.



Assessor listening sessions summary

The Wisconsin Department of Revenue (DOR) hosted five Assessor Listening Session Workshops around the state in April 2023, giving local assessors the opportunity to discuss concerns impacting property assessment in Wisconsin. Over 100 assessors attended across the five locations.

During the sessions, attendees exchanged ideas, discussed the future of assessing, provided suggestions for improving the assessment process, and gave feedback to DOR on current assessment practices in Wisconsin.

These five topics were discussed

1. **Assessment practices** – property inspections, sales review, revaluations, omitted property, and correction of errors
2. **Wisconsin Property Assessment Manual (WPAM) and DOR guidance** – current assessment timeline/due dates, DOR guidance and general manual wording
3. **Standardization** – technology, property records, assessment software and GIS mapping
4. **Board of Review** – sending notices, property assessment appeals, handling waivers and timeline
5. **Assessment profession** – how to handle assessor turnover, training and education, municipal contracts, and public relations

DOR is using the information from the five sessions to promote positive assessment practice changes, clarify and update the WPAM, make legislation recommendations, and improve assessor training.

Questions? Contact us at bapdor@wisconsin.gov.



Holding an Effective Board of Review (BOR)

An effective BOR hearing begins with board members participating in the annual training. Each year the Wisconsin Department of Revenue (DOR) updates our BOR guides, videos and training sessions assuring the BOR provides a forum that addresses fair and equitable assessments for all taxpayers.

BOR resources

The resources below support board members in developing impartial and effective hearing review strategies while protecting taxpayers' constitutional rights.

- [Board of Review Training](#) web page
- [Common questions](#)
- [2023 Guide for Board of Review Members](#)

BOR training offered

- Associations
 - » [Wisconsin Towns Association](#)
 - » [Wisconsin Municipal Clerks Association](#)
- [UW Extension Local Government Center](#)
 - » [Attend annual training](#) – each year at least one BOR member is required to attend this DOR approved training
 - » [Request materials](#) – including handbook and video
 - » **Note:** DOR recommends having multiple BOR members attend the annual training

BOR duties

The BOR has the responsibility to examine facts impartially and provide the basis for official action when correcting errors on the assessment roll and handling property assessment appeals. The resources and training listed above assist the BOR members to develop impartial and effective hearing strategies.

Board members should review the "Basics" listed below to ensure an effective hearing is always provided to taxpayers. **The board:**

1. Makes decisions based on evidence presented by persons under oath
2. Cannot change any value fixed by the assessor, except upon sworn oral testimony produced for that purpose
3. Is bound to accept the assessor's assessment as correct unless there is competent sworn testimony, not contradicted by other evidence, that proves the assessment to be incorrect
4. Cannot substitute its judgment or idea of value for the assessor's opinion
5. Shall correct all errors in description and computations
6. May subpoena witnesses, if necessary
7. Cannot rule on whether a property has exempt status

Questions? Contact us at bapdor@wisconsin.gov.

MY *tax* ACCOUNT

Successful transition to MTA

The 2023 manufacturing and utility filing season went smoothly with the transition to My Tax Account (MTA), DOR's online application and filing system for businesses and individuals. Within MTA, manufacturers and their representatives were able to easily file their returns, request extensions, make penalty payments, modify and manage user accesses, and submit assessment appeals.

DOR received positive feedback and staff were able to field questions and more efficiently audit returns when necessary.

Filing a 2024 appeal in MTA

The manufacturing appeal window for the 2023 filing season closed in August 2023. For the first time, appeals could be submitted electronically in MTA.

Filing your appeal in MTA is more timely, efficient and cost effective (saves paper, postage, and more). MTA also alerts you of any fees you owe.

If you would like to appeal a manufacturing valuation in 2024, enter and submit your appeal in MTA. **Note:** You cannot file a classification or municipality cross objection in MTA. We are looking into this functionality for future enhancements.

Personal property repeal

Filing M-P form is not required for 2024

- Manufacturing bureau (MFG) is working to move buildings on leased land from personal property to real estate
- MFG will continue to classify business activity as manufacturing for the purpose of DOR ISE's administration of the manufacturing and agriculture income tax credit

Manufacturer classification

- Beginning in 2024 – a business can request classification as a manufacturer until July 1 of the assessment year, this request must be in writing
- Currently, businesses have a March 1 deadline to apply
- Review "How to apply for a manufacturer classification" below for more details



How to apply for a manufacturer classification

- Complete [Form PA-780: Questionnaire for Potential Manufacturers](#)
- By July 1 of assessment year, submit completed form to the [manufacturing district office](#) where your property is located

- DOR will notify you of our classification decision by December 31 of the year the request was timely submitted
- If you disagree with your classification, you must file an appeal no later than 60 days after the notice date

For more information:

- Review – [Manufacturing Classification Guide for Property Tax Purposes](#)
- Contact – [Manufacturing district office](#) where your property is located

Training and Resources

SLF is training at these events

- Oct 16-17 [WAAO Conference](#)
- Oct 18-20 [LWM Conference](#)
- Oct 22-24 [WTA Conference](#)
- Oct 24-27 [WCTA Conference](#)

Need training or a speaker for your event? Submit your request to slf@wisconsin.gov.



Need more information?

Check out our available web resources, publications, reports, and common questions.

Web resources

- [Governments](#) web page
- 2023 WI [Act 12](#) and [Act 19](#)
 - » Summary information – [Act 12](#) | [Act 19](#)
 - » [Personal property exemption](#) information
- Video – [Navigating our website](#)
- [Tax Incremental Financing](#) web page
- [Government guides and publications](#)
- [Reports](#) (including interactive data)
- [Property tax common questions](#)
- [Manufacturers](#) and [telco/other utilities](#) web pages

2024 Wisconsin Property Assessment Manual

The Wisconsin Department of Revenue (DOR) annually publishes the Wisconsin Property Assessment Manual (WPAM), which serves as the guide for uniform property assessment throughout the state. State law (sec. [70.32](#), Wis. Stats.) requires assessors use the WPAM when valuing real property.

DOR posted the draft 2024 WPAM on August 1 for a three-week comment period with updates for 2023 Wisconsin Act 12 and the exemption of personal property. We appreciate your feedback with the broad impact of exempting personal property to systems and process.

After reviewing the suggested updates, we will hold a second comment period and will post the final 2024 WPAM in December.

Subscribe to our [local government email lists](#) to receive updates in the coming months.



SLF is hiring throughout the year!

We're continuously hiring for various positions

(ex: assessment, audit, technology, project management, leadership). For a complete listing of available positions, visit [wisc.jobs](#).



Local taxes administered by the WI Dept of Revenue

Municipalities often contact the Wisconsin Department of Revenue (DOR) for information on local revenue options.

DOR administers the following local taxes:

- [County sales and use tax](#)
 - » 68 of 72 counties have adopted the 0.5% county sales and use tax
 - » Milwaukee County sales and use tax increases to 0.9%, effective January 1, 2024
- City of Milwaukee 2% sales and use tax, effective January 1, 2024
- [Local exposition taxes](#)
- [Premier resort area tax](#)
- [Other taxes and fees](#)

For more information on revenue options, see Legislative Fiscal Bureau Information Paper #18, [Local Government Revenue Options](#).

Does your local government unit have unclaimed money waiting to be claimed?

While most local governments are familiar with reporting unclaimed property to the county treasurer in odd-numbered years, Wisconsin's Unclaimed Property Program receives properties throughout the year from other businesses. These properties are reported to the Wisconsin Department of Revenue and include properties belonging to municipalities and counties. There is a 1 in 7 chance your municipality or county has unclaimed property waiting to be claimed.

Why does this happen?

Common reasons why property owed to local governments becomes unclaimed include the holder using an invalid address when attempting to mail the local unit of government's notices or the local government misplaces a check that goes uncashed.

Local governments may claim their unclaimed property online, the same way as individuals or businesses. DOR encourages local governments to check at least annually to see if they have unclaimed property by searching [unclaimed property](#) web page.



Subscribe to DOR alcohol beverage e-news

Get the latest news on alcohol beverage regulation by signing up for the department's email notifications. News topics include the industry quarterly newsletter DOR On Tap, new legislation, and updates to department publications. Many of these topics directly relate to municipal retail licensing matters. Select the "Alcohol Beverage News" box from the full list of [DOR E-News](#) options and enter your email address to begin receiving notifications to your inbox.

Municipal Room Taxes

Approximately 335 Wisconsin municipalities impose a municipal room tax under sec. [66.0615\(1m\)](#), Wis. Stats. Lodging providers file municipal room taxes directly with the municipality.

Filing exception

Lodging providers

- These type of providers are not required to file municipal room taxes directly with the municipality if their sales are facilitated by a marketplace provider
- Lodging providers should ensure their marketplace provider is collecting the proper municipal room tax for the property

Marketplace providers must:

- Collect the local room tax on the lodging provider's behalf and forward the tax directly to the municipality with DOR's room tax return ([Form RT-200: Marketplace Provider Municipal Room Tax Return](#))
- Notify the lodging provider if they collected and remitted the taxes to the municipality
 - » The law does not require marketplace providers to include a list of each property address and the tax collected for each address with their [Form RT-200](#)
 - » Legislative history shows that the bill introduced to require such detailed information with each return was not signed into law

How is DOR involved?

DOR is tasked with providing a uniform room tax form ([RT-200](#)) for marketplace providers to file with each municipality. Similar to municipalities, DOR does not receive detailed information with sales tax returns. DOR performs audits of businesses to make sure sales taxes are collected appropriately. Municipalities can do similar auditing.

DOR posts annual reports submitted by municipalities. Municipalities imposing a room tax must e-file a Wisconsin Room Tax Report ([Form SL-304](#)) with DOR by May 1 of each year. DOR post the reports on our [Municipal Room Taxes](#) web page. Failure to file a report can result in a penalty.

What can municipalities do?

Municipalities have more enforcement tools since 2021 Wisconsin Act 55.

Municipalities may:

- Inspect and audit books and records of a marketplace provider to determine the correct amount of room tax due
- Conduct a joint audit with other municipalities that impose a room tax
- Impose penalties on marketplace providers that fail to file a return or pay the correct amount of room tax due

For information about room taxes administered by DOR, see [Local Exposition Taxes](#).

DOR CORNER

