

Leasing Companies Locally Assessed (By Municipal Assessor, Not DOR)

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 10 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E. Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2014 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

Property leased from these companies should not be reported on Schedule L.

ADP INC	FEDERAL EXPRESS (FED EX)	PLANTERIOS OF WISCONSIN
ADT SECURITY SERVICES INC	FME CORPORATION	PLANT RENTALS
ALLCOM OF WIS	FRANCOTYP – POSTALIA INC	PREMIUM WATER INC – CHIPPEWA SPRINGS LTD
ALL CITY COMMUNICATIONS CO	FRIDEN NEOPOST	RENTOKIL TROPICAL PLANT SERVICES
AMERITECH MONITORING SERVICE	GALILEO INTERNATIONAL INC	REUTERS
AMERITECH PAGING	GREEN VALLEY DISPOSAL CO INC	RPS INC
AN-SER SERVICES	HASLER INC	SAFETY-KLEEN SYSTEMS INC
ARCH COMMUNICATIONS	HONEYWELL INC DBA PROTECT	SANIFILL
ASSOCIATED PRESS	IDEAL DISPOSAL SERVICE	SAVRE GROUP INC
ASSOCIATES CAPITAL	INDUSTRIAL TOWEL & UNIFORM	SECURITY LINK FROM AMERITECH
BADGER MAILING & SHIPPING SYSTEMS INC	INTERIORSCAPES	SIEMENS WATER TECHNOLOGIES CORP
BEEPER MARKETING OF WI INC	LEASE FINANCE GROUP LP	SKYTEL CORP
BENTLEY WELDING SUPPLY/ PRAXAIR DISTRIBUTION INC (NOT Praxair Inc Leased Equipment)	MAILWAUKEE MAILING AND SHIPPING EQUIPMENT INC	SPIC & SPAN INC
BEST DISPOSAL SERVICE	MERMAID WATER SERVICES CORP	SUPERIOR OF WISCONSIN & SUPERIOR SERVICES
BETHESDA SPRING WATER	METROCALL INC	SYSCO FOOD SERVICES
BFI (BROWNING-FERRIS IND)	MIDWEST AERIAL PLATFORM	TAYLOR INDUSTRIAL
BIOKLEEN ENVIRONMENTAL	MINERAL SPRING WATER CO	TEL-SEC
BRENT'S MAILING EQUIPMENT	MOBILE REDUCTION SPECIALISTS INC	TELECOMMUNICATIONS INCOME
BROOK FURNITURE RENTAL	NATURE'S PURIST WATER	TOWN & COUNTRY WASTE SERVICE INC
BUSINESS SERVICE CENTER INC	NEOPOST LEASING	TSR-WIRELESS-APPLETON
CARD ESTABLISHMENT SERVICES	NES EQUIPMENT RENTAL LP	UNIFIED MERCHANT SERVICES
CENTRAL CONTROL ALARM CORP OF APPLETON	ONYX WASTE SERVICES INC	UNITED PARCEL SERVICE (UPS)
CONTAINER HAUL-AWAY INC DBA PELLETERI'S WASTE SYSTEMS	OSI ENVIRONMENTAL INC	UPI
CULLIGAN WATER CONDITIONING	OSTEN INC	USA WASTE OF WISCONSIN
DOW JONES TELERATE INC	PACKERLAND RENT-A-MAT INC	VIKING FIRE PROTECTION
DTN LEASING INC	PAGE NET	WASTE MANAGEMENT (Excluding Chemical Waste Management)
EDI SUPPLIER	PAGING NETWORK	WISCONSIN RECYCLING DISPOSAL
ENVIRITE CORP OF ILLINOIS INC	THE PELTZ GROUP LLC	WORLDSPAN LP
FARMER BROS CO	PITNEY BOWES INC (Not Pitney Bowes Global Financial Services LLC)	