

Wisconsin Dept of Revenue State & Local Finance Newsletter April 2023



Message from our administrator

It is with great pleasure that I share I've accepted the Administrator position for the State and Local Finance Division (SLF). Over the last 10 years, I've worked with many of you as the SLF Deputy Administrator and prior to that, as the Local Government Services Bureau Director. I am honored to now work with you all in this new capacity.

As the Administrator, I plan to build on the partnerships we've established over time and our collaborative power to continue supporting Wisconsin local governments and businesses through an evolving economy. We want to hear from you and further understand your needs as we move forward. Our accomplishments are greater and long-lasting when we work together.

"If you want to go fast, go alone; if you want to go far, go together."

SLF has an amazing team spread across the state with various experience and expertise, so don't hesitate to [contact us](#). We are continuously reviewing ways to enhance our processes, programs, and offered trainings. As you'll note throughout this newsletter, we've recently transitioned our Manufacturing Forms and Utility Annual Reports into My Tax Account to provide a more efficient filing process for our customers, as well as launched the DOR-SLF e-Learning platform. There are also many linked resources including the new [Municipal Staff Filing Timeline & Resources Guide](#).

These are exciting times! I look forward to working with all of you more collaboratively.

Valeah Foy

Valeah Foy, SLF Administrator



Connect with us!

Stay connected for important up-to-date information.

- **Questions?** – visit DOR's [Contact Us](#) 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** – submit your request on DOR's [Request for Speaker](#) web page
- **Visit our website and also follow us on social media**



Important Calendar Dates

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

- Apr 18** Due to DOR – TID administrative certification fee
- May 1** Due to DOR – expenditure restraint program worksheet, room tax report and municipal financial report (MFR) with populations >2,500; stratified assessment data
DOR issues personal property aid payments
DOR posts 2023 TID reports (active/terminations)
- May 15** Due to DOR – MFR extended deadline
DOR posts annual assessment summary report
- May 29** State holiday – offices closed
- Jun 7** Initial Board of Review (BOR) meeting deadline
- Jun 12** Due to DOR – 2023 municipal assessment report and statement of assessment or after BOR
DOR posts manufacturing full value rolls
- Jul 3** Due to DOR – Tax Incremental District (TID) annual report
- Jul 4** State holiday – offices closed
- Jul 24** DOR issues shared revenue (county and municipal aid, utility aid, expenditure restraint program aid), exempt computer aid, and video service provider aid
DOR issues property tax credits (school tax levy credit and first dollar credit payments)
- Jul 31** Due to DOR – combined annual financial report municipalities with populations >25,000 and counties
- Aug 1** DOR releases preliminary 2023 equalized, TID, and net new construction values for review
- Aug 7** Due to DOR – feedback on preliminary 2023 equalized, TID, and net new construction values
- Aug 15** DOR posts final 2023 equalized, TID, and net new construction values; personal property aid estimates
Due to DOR – video service provider report
- Sep 4** State holiday – offices closed
- Sep 5** DOR posts county and municipal levy limit worksheets (approximate post date)
- Sep 15** DOR posts 2023 revised estimate and 2024 original estimate shared revenue notices

Meet State and Local Finance's (SLF) Newest Employees

Welcome to our team!

The SLF Division has several Property Assessment Specialists (PAS) and a Property Assessment Technician who recently started in various Manufacturing and Equalization district offices around the state. Our new team members are happily serving Wisconsin communities and businesses.

MANUFACTURING BUREAU



Malissa Watson – Joined our Milwaukee Manufacturing Bureau. She is responsible for valuation of manufacturing property in multiple municipalities in Milwaukee and Ozaukee County. Prior to joining SLF, Malissa worked as a field assessor support specialist.



Renee Reichert – Joined our Milwaukee Manufacturing Bureau. She is responsible for valuation of manufacturing property in multiple municipalities in Milwaukee, Racine, and Waukesha Counties. Before joining SLF, Renee worked in accounting, collections, and realty.



Jennifer Vejvoda – Joined our Madison Manufacturing Bureau. She is responsible for the valuation of all manufacturing in Rock County. Prior to joining SLF, Jennifer was a realtor/broker.

EQUALIZATION BUREAU



Amy Mercer – Joined our Eau Claire Equalization Bureau. She works on the development of the equalized values for the 19 counties in the Eau Claire district. Prior to joining SLF, Amy worked as a city assessor.



Kristin Jensen – Joined our Eau Claire Equalization Bureau. Kristin works on the development of the equalized values for the 19 counties in the Eau Claire district. Prior to joining SLF, Kristin worked as a deposit operations specialist.



Ryan Wilson – Joined Green Bay's Equalization Bureau. He works on developing the equalized values for the 17 counties in the Green Bay district. Prior to joining SLF, Ryan worked in the assessment and appraisal business for over 16 years.



Kristofer Holly – Joined Green Bay's Equalization Bureau. He works primarily on general administrative and technical support for the appraisal staff. Prior to joining SLF, Kris worked as an office operations associate at another state agency.

From the Manufacturing & Utility Bureau



MTA now houses manufacturing forms and utility annual reports

Manufacturing forms – manufacturers and companies that lease equipment to manufacturers are now filing manufacturing forms (M-Forms) in My Tax Account (MTA). The transition from the Manufacturing Assessment System (MAS) to MTA has been well received by users partly due to the extensive training content available

on the MTA web pages and available on DOR's Manufacturers web page. M-Forms were due March 1 unless preparers applied for an extension to April 3, 2023. To date, 17,346 M-R, M-P and M-L Forms have been filed with DOR.

Utility annual reports – all utility reports are now filed in MTA. This includes gross revenue license fee reports by state rural electric cooperatives and light, heat, and power companies, as well as, railroad, airline, pipeline, conservation and regulation, association of municipal electric, and car line returns. This transition will expedite return processing and assessment billing.

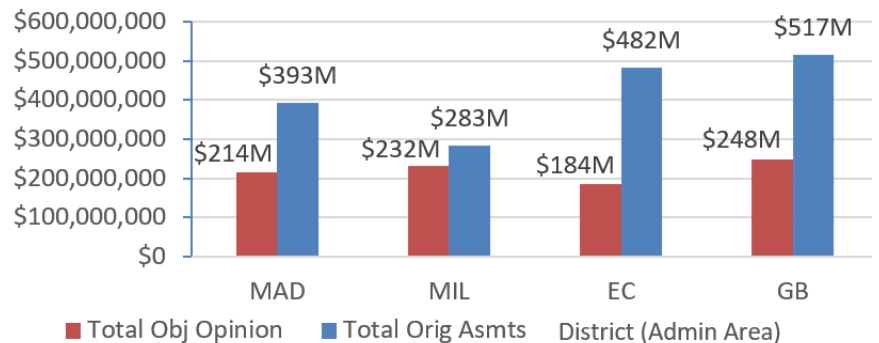
MTA allows authorized users – to complete many tasks, which include requesting extensions, filing returns, making penalty payments, and modifying and managing user access. The system is also secure – no need to download forms using third-party software.

Summary of 2022 BOA objections

The State Board of Assessors (BOA) is charged with investigating objections to DOR-assessed manufacturing classification and/or assessments filed by property owners and municipalities.

For assessment year 2022, the BOA received 231 objections, 27% fewer than in 2021. The Madison district office received 49 appeals, Milwaukee 38, Eau Claire 87, and Green Bay 57. The BOA completed all the determinations by the April 1, 2023 statutory deadline. Upon receipt of the BOA Notice of Determination, the taxpayer/appellant has 60 days to further appeal to the Wisconsin Tax Appeals Commission (TAC).

Assessed Value At Risk by AA Original Value vs. Objectors Opinion



Visit our Manufacturers web page – have you visited our [Manufacturers](#) landing page lately? You'll find information about online services, assessment rolls, M-Form filing, sales, common questions, guides, and reports. You can also sign up to receive manufacturing related emails on this page.



Local Governments Contact Form

New process to update information starting in 2023

The Wisconsin Department of Revenue (DOR) is creating a form to make it easier for local governments to update their contact information with us (ex: role changes, addresses, email addresses, phone numbers).

Currently

The Wisconsin Department of Revenue (DOR) requires county clerks to update their local government's contact information biannually.

Beginning in 2023

DOR will collect updates annually from both counties and municipalities using a new form located within [MyDORGov](#). Each municipality and county will be responsible for reviewing its local government's official contact information and providing DOR with updates.

This information's accuracy is important since DOR and other state agencies use

it to distribute payments, reports and correspondence to local governments. We require the clerk's assistance to ensure the contact information on file with DOR is current and accurate.

Announcement

Watch for an announcement with further instructions. You will access the form from our website through [MyDORGov](#), review each role, confirm accuracy of pre-filled information, update any incorrect information or add any new information. Then, you'll acknowledge the information's accuracy and submit the form electronically to DOR. The form is due by June 30 each year. You should also update DOR by filing this form anytime throughout the year as contact information changes.

If you have questions, contact us at lgs@wisconsin.gov.

New resource – levy limit joint fire and joint EMS exception

We recently posted a new levy limit resource, the [Levy Limit – Joint Fire and Joint EMS Common Questions](#), located on our [Municipal Clerk](#) web page.

If your municipality plans to utilize the levy limit exception outlined in sec. [66.0602\(3\)\(h\)](#), Wis. Stats., make sure to review this new resource for details.

If you have questions, contact us at lgs@wisconsin.gov.

DOR speakers bureau Need a trainer or speaker for an upcoming event?

The Wisconsin Department of Revenue (DOR) Speakers Bureau provides speakers to business, community, and educational organizations free of charge.

DOR representatives will discuss Wisconsin tax topics at business locations and meetings on request. We can target a presentation to your group's particular areas of interest.

Submit your request – fill out our [online form](#).





Attention New Local Government Officials

Check out our Latest Resource – the [Municipal Staff Filing Timeline & Resources Guide](#).

It includes important dates and role duties throughout the year. Make sure to keep it handy all year long.

Is your municipality searching for a new assessor?
Review "Assessor Contracts" on page 4.

DOR Systems Used by SLF customers

	Users	System Uses	Link to System
	<ul style="list-style-type: none"> Assessors 	<ul style="list-style-type: none"> DOR's online learning management system for assessors Access to the annual assessor meeting materials 	https://widoa.csod.com/login/render.aspx?id=defaultclp
	<ul style="list-style-type: none"> Businesses (including manufacturers and utility companies) Municipalities Individuals Tax professionals 	<ul style="list-style-type: none"> Pay taxes and fees File tax returns and appeals 	tap.revenue.wi.gov/mta/ /
	<ul style="list-style-type: none"> Municipalities Counties Technical colleges Special districts Utility companies 	<ul style="list-style-type: none"> File required DOR forms, mainly for SLF View previously filed forms and DOR notifications 	ww2.revenue.wi.gov/VaultExternal/index.html
	<ul style="list-style-type: none"> Assessors County register of deeds Individuals Title companies 	<ul style="list-style-type: none"> Provide sales data File real estate returns 	ww2.revenue.wi.gov/GenericFile/application

Assessor Information



Assessor listening sessions

Currently, the Wisconsin Department of Revenue (DOR) is hosting in-person assessor workshops in five locations throughout the state. These sessions are meant to gather feedback on assessment practices. So far, we hosted two sessions – in Rice Lake and Wausau – gathering meaningful collaborative information and ideas.

Sessions still available

Is your assessor registered for a session? Encourage them to attend and share ideas.

We have three more workshops available. Locations/dates include Richland Center (April 18), Waukesha (April 19), and Grand Chute (April 20). Meeting times are 9-11:30 a.m. at all locations.

Want to attend?

If you are a certified assessor and would like to participate, contact us at bapdor@wisconsin.gov to reserve your spot. So far 108 assessors indicated they plan to attend at least one of the sessions.

What to expect

We'd like to work with assessors to offer guidance on issues they are facing today. These sessions are a way for DOR to collect information on assessors' current issues and enable us to review our processes to determine what we can do, which could potentially lead to recommending legislation or WPAM changes. During the sessions, attendees can exchange ideas on the current processes and the future of assessing in Wisconsin. DOR would like to hear what assessors struggle with and ideas they have for improving the assessing field.

Assessor contracts

When searching for a new assessor, keep in mind the level of certification required to perform assessment work in the specific municipality. The requirements vary depending on the municipality's size. A [list of current assessors](#) is available on the DOR website.

Certification

An individual who is appropriately certified for the specific municipality may occupy the office of assessor. It is important to understand, however, that certification doesn't guarantee an assessor is immediately proficient in all aspects of assessment-related work. Certification does ensure – through written examination – that an individual attained the minimum knowledge and preparation necessary in accordance with state law.

Create a contract

With the current increase in assessor reviews, it is important that assessors and municipalities work together to find a reasonable and descriptive contract. Care must be exercised so the specified standards are applied and maintained in accordance with state law and the WPAM. We recommend you discuss the terms of a contract with a municipal attorney to ensure it covers all areas – deadlines, periodical checking of the assessor's work, payment upon completion, Open Book and Board of Review dates, etc.

For more information and sample contracts, review our [Property Assessment Process Guide for Municipal Officials](#).

Summary of Assessor Review Process

DOR occasionally receives inquiries about an assessor's practices. Anyone who believes a certified Wisconsin assessor violated state law or the WPAM can file a request for review. This could be a property owner, municipal official, agent, or DOR. When we become aware someone would like to file a request for review, the person is referred the Office of Technical and Assessment Services (OTAS).

Our process

During the initial contact, DOR informs the individual that a request for review is not an appeal for differences of opinion in value or classification. A complaint about an assessor is different than filing a Request for Review of an assessor's practices. The OTAS reviewer examines the information to determine if the assessor did not complete work according to state law or the WPAM. In general, DOR's procedures are: (a) collect information, (b) conduct a review, and (c) recommend a course of action.

Issues subject to assessor practice review

- Failure to respond to a property owner inquiry, communication issue, or office hours issue
- Property view and inspection issues
- Classification issues
- Statutorily required processes (ex: notices of assessment, Open Book, assessment roll affidavit, etc.)
- Failure to provide all paper and electronic assessment records to municipality
- Issues occurring during current or prior assessment year

Issues not subject to assessor practice review

- Differences in opinion of property classification and property value – DOR discusses potential solutions through the appeal process, and provides DOR's [Guide for Property Owners](#)
- Contract issues – process timing – DOR discusses potential solutions through DOR's [Property Assessment Process Guide for Municipal Officials](#)
- Historical issues – typically occurring more than two years in the past

Assessor Reviews

Year	Reviews
2022	16
2021	2
2020	5
2019	8
2018	6
2017	13
2016	15
2015	15
2014	9
Total	89

Assessor Information



2024 WPAM Recommendations

The Wisconsin Property Assessment Manual (WPAM) serves as the guide for uniform property assessment throughout the state. Under state law (sec. 70.32, Wis. Stats.), assessors are required to utilize the WPAM when valuing real property.

Recommend changes to 2024 WPAM

If you have recommendations on changes for the WPAM, DOR is interested in hearing from you.

DOR reviews and updates the WPAM annually. Generally, updates include law changes, legal decisions, and process changes due to updates in technology.

Provide your recommendations by June 1, 2023 to be considered for the 2024 WPAM. DOR will post the proposed 2024 changes on August 1, 2023 for a public comment period. The final 2024 WPAM will be available in December 2023.

Send your recommendations to bapdor@wisconsin.gov as soon as possible.



DOR-SLF eLearning debuted with 2022 Annual Assessor Meeting

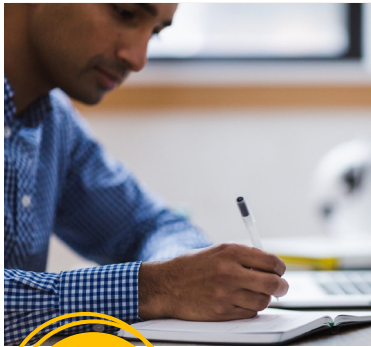
In December 2022 the Wisconsin Department Revenue's (DOR) Annual Assessor Meeting was held within DOR-SLF eLearning, DOR's new online learning management system for assessors.

DOR-SLF eLearning is part of the Cornerstone learning platform. Approximately 700 certified assessors were automatically enrolled and received an email invitation to create an account in Cornerstone via the DOR-SLF eLearning system.

This eLearning system manages, and distributes training programs designed for assessors. Course materials also reside in the system.

Watch for more information on DOR-SLF eLearning in 2023.

If you have questions, contact us at bapdor@wisconsin.gov.



Looking for a new career?

Want to make a career change or pursue a career in real estate assessment?

Watch our video [How to become an assessor](#) to see how easy it can be to begin a career in property assessment. *(this video is not for credit)*

Questions?

Contact us at bapdor@wisconsin.gov.



Tax Incremental District (TID) Information

Considering creating a TID?

If your municipality is considering creating a TID with a 2023 base value, now is the time to start. Creating a TID may take several months – the municipality must identify an area for development, write the project plan, hold a public hearing and adopt required resolutions. The municipality must also adopt a creation resolution by September 30 and provide DOR the necessary documents by October 31.

If you would like more information on the creation process, contact us at tif@wisconsin.gov.

Resources to get started

- [Creation web page](#) – links and resources for TID Creation
- [TIF Manual](#) – Chapter 2 describes the creation process in detail
- [TIF Checklist](#) – Steps and documents

TIDs by the numbers

As part of the creation process, the municipality must identify at least 50% of TID property as one of the following:

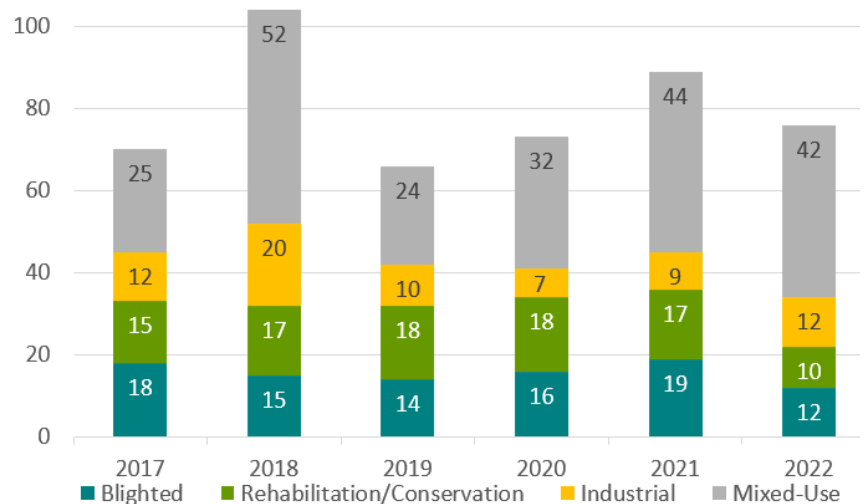
- Blighted
- In need of rehabilitation or conservation
- Suitable for industrial sites
- Suitable for mixed-use development

The major property type determines the TID's life, extension options and certain limitations. The graph (on the right) compares TIDs created in the last six years by type. The most common type is mixed-use.

Questions?

If you would like more information on the creation process, contact us at tif@wisconsin.gov.

TID by Numbers (2017-2022)



Tracking Sales Through the Pandemic



Annual review

Throughout the year, municipal assessors review real estate sales that occur within their municipalities to determine whether each sale is a valid, arm's-length sale.

For the arm's-length sales, municipal assessors also determine whether the Wisconsin Department of Revenue (DOR) can include the sale in a sales ratio study used to analyze market value changes for residential, commercial, and agricultural property.

What happens with this data?

Both DOR and assessors use this information for valuation purposes. Assessors use the information to estimate their level of assessment relative to market value, to determine assessed values for new property (ex: new construction) and when they are conducting a reevaluation. DOR uses the ratio study to estimate the market value changes applied to each municipality's equalized value.

Largest increase in 40 years

The 2022 equalized values saw the greatest increase in over 40 years, primarily due to market value increases. It is well known that the pandemic, which began in early 2020, had a significant

impact on market values for both residential and commercial properties. In 2020, residential property was in high demand, driving up prices, while commercial property remained stagnant or decreased in value. One year into the pandemic, 2021 sales data showed residential property values continued to experience record growth, commercial property values rose significantly, and the number of commercial sales increased by 47% over 2020 sales.

Values continuing to rise

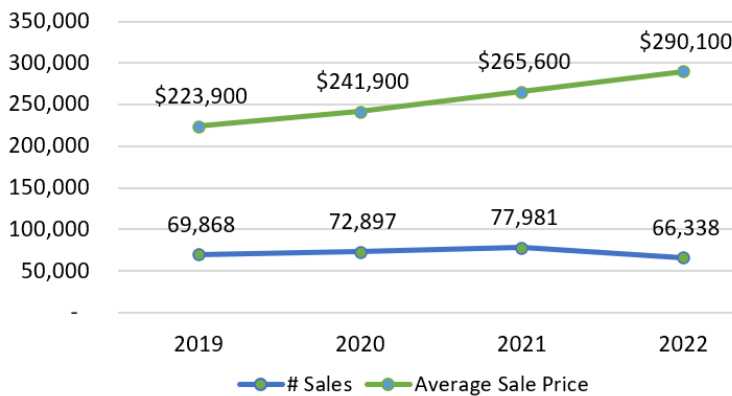
As we begin to analyze the 2022 sales data (improved sales useable for ratio analysis), preliminary data indicates values are continuing to increase; however, a notable change occurred in both the residential and commercial sales.

The average sale price of a residential property increased by 9% from 2021, but the number of residential sales that occurred in 2022 decreased by 15%. The number of commercial sales remained above pre-pandemic levels, but also decreased from 2021 by 2%. The slowing sales activity is likely a result of decreased supply and rising interest rates.

More to come on specific market value changes when we release certified equalized values on August 15, 2023.

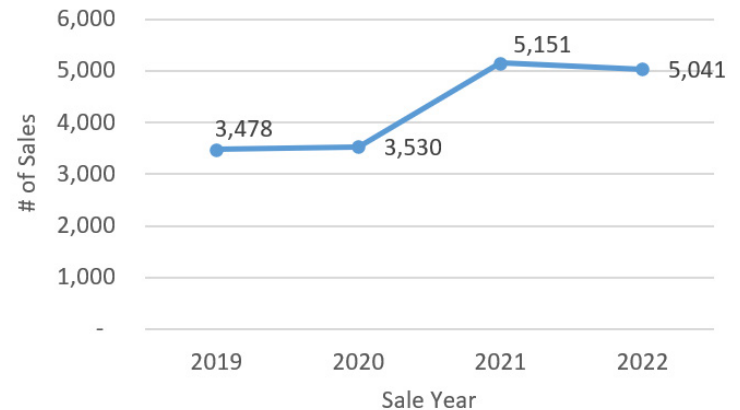
Residential Sales

Residential Sales Useable For Ratio Analysis

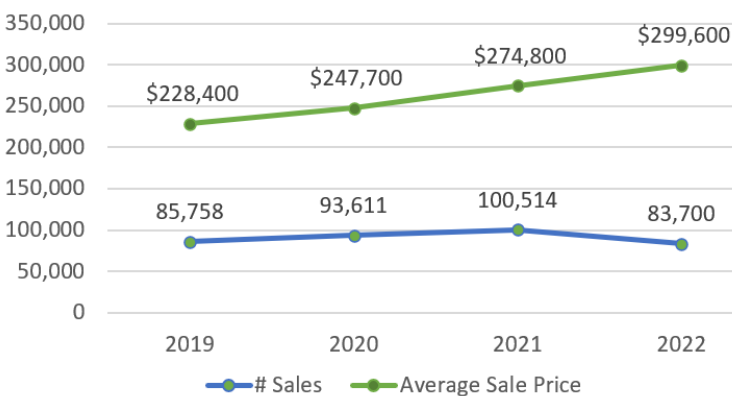


Commercial Sales

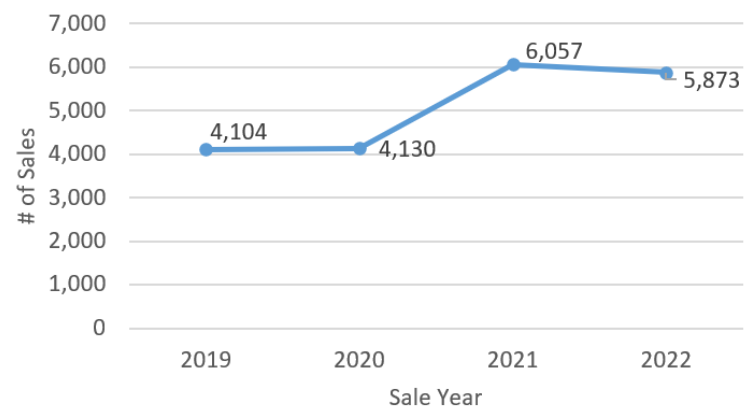
Commercial Sales Useable For Ratio Analysis



Residential Arm's-Length Sales



Commercial Arm's-Length Sales





2023 Board of Review Training

One board member must attend training each year

Since January 1, 2022, [2021 Wisconsin Act 1](#) amended sec. [70.46\(4\)](#), Wis. Stats., requiring one Board of Review (BOR) member to attend training each year.

Qualifying training must be approved by the Wisconsin Department of Revenue (DOR) under sec. [73.03\(55\)](#), Wis. Stats. Approved training includes in-person, remote learning, or viewing the 2023 DOR approved training material available by contacting [UW Extension Local Government Education](#).

Training benefits

All board members are encouraged to attend training each year to refresh their skills with our updated information and in-person discussion. Having more than one BOR member attend the training allows for flexibility should one person be absent. This also means more than one BOR member will have all the up-to-date information available to share with the other members on requirements, standards, procedures, and best practices.

Requirements

1. Attend an in-person session or review approved 2023 training materials
2. Complete exam (located within DOR approved training materials)
3. Provide exam results to BOR clerk
4. BOR clerk completes the [BOR Training Affidavit \(PA-107\)](#) located in [MyDORGov](#) and lists the BOR members who completed 2023 training. This confirms the BOR has a trained member for the current year and complies with state law.

BOR resources

Visit our website for resources, publications, and training.

- **DOR website**
 - » [2023 Guide for Board of Review Members](#)
 - » [BOR – Filing Objections/Forms](#)
- **BOR calendar and affidavit**
 - » [Open Book/Board of Review Calendar](#)
 - » [Training Affidavit](#)
- **BOR training and materials**
 - » [Wisconsin Towns Association](#)
 - » [Wisconsin Municipal Clerks Association](#)
 - » [UW Extension Local Government Center](#)

Don't see what you need?

Contact us at bapdor@wisconsin.gov.

Upcoming Training Dates

SLF is training at these events

- Apr 20-21 [WGFOA Conference](#)
- May 9 & 16 [MyDORGov Webinar \(see below\)](#)
- May 31-Jun 1 [WCTA Summer Conference](#)
- Jul 17-21 [Clerks Treasurers Institute](#)
- Sep 20-22 [WRPLA Annual State Meeting](#)
- Sep 21 [MTAW Fall Conference](#)

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



DOR is hosting two MyDORGov Annual Refresher Webinars – Sign up today!

We are happy to announce the upcoming MyDORGov webinars. We'll provide an annual refresher on how to get started, discuss the upcoming enhancements, and much more!

To register, click the session date you'd like to attend:

- [May 9](#) – 9-10 a.m.
- [May 16](#) – 2-3 p.m.

Topics include – system overview, accessing the system, updating your contact information, managing accesses, upcoming system enhancements, and much more!

Questions? – contact us at otas@wisconsin.gov.

NOW HIRING!



Join our team! – SLF is Seeking Milwaukee Equalization Bureau Supervisor

We are looking for a self-motivated individual with great problem-solving skills, communication skills, and analytical skills for a challenging and rewarding position as a Property Assessment Supervisor in the Milwaukee District office.

This position offers the opportunity to work with diverse groups, including municipal government officials, taxpayers, and professional assessment and appraisal organizations.

May 4 deadline – to apply, visit [wisc.jobs](#) (search job code 10090)

Need more information? Check out these resources on our website.

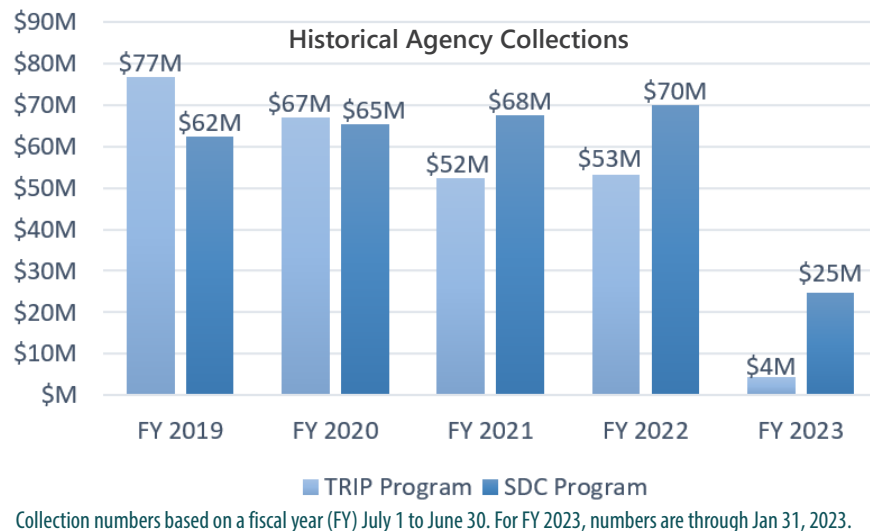


- [Governments page](#)
- [Municipal Staff Filing Timeline & Resources Guide](#)
- [ARPA-SLFRF page](#)
- [Tax Incremental Financing](#)
- [Government guides and publications](#)
- [Reports \(including interactive data\)](#)
- [Property tax common questions](#)
- [Manufacturers](#) and [telco/other utilities](#) pages

Agency collection program

Let the Revenue team collect for you! The Wisconsin Department of Revenue (DOR) provides debt collection services – through the State Debt Collection Initiative (SDC) and the Tax Refund Intercept Program (TRIP) – to other state agencies, counties, and municipalities. We currently provide SDC services to over 650 agencies and TRIP services to over 1,400 agencies. DOR collected over \$122 million in FY 2022 and over \$28 Million so far in FY 2023 on behalf of our SDC and TRIP agency partners.

The SDC program provides superior collection tools including payment plans, wage garnishments, bank levies, unclaimed property setoffs, and refund offset. Qualified debts would be any debt owed directly to local government and could include real estate and personal property taxes, utility bills, local police and fire department, ambulance service debts, housing authority debts, court debts, and parking citations. Additional information on our programs can be found on our website: revenue.wi.gov/sdc.



Event and presentation requests

Would you like DOR Agency Collections staff to present on SDC and TRIP at your meeting or organization function? Email your request to DORAgencyCollections@wisconsin.gov or contact us by phone (608) 264-0344. We are available for virtual presentations, or breakout sessions to provide information to users and answer questions during your event.



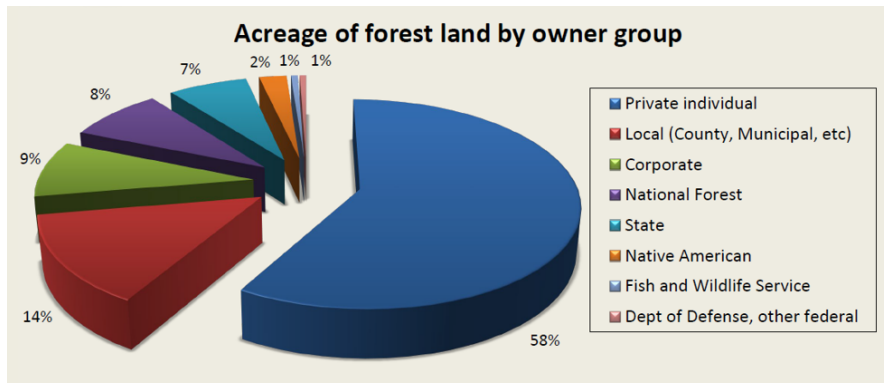
From the Wisconsin Department of Natural Resources

Wisconsin Department of Natural Resources (DNR) recently shared information on Managed Forest Law and Forest Crop Law Programs

Managed forest law

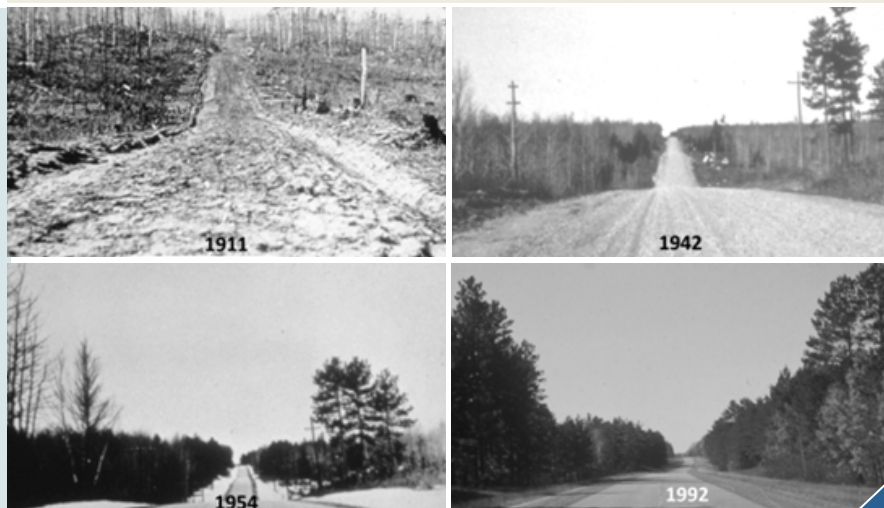
With over 60% of Wisconsin's forests owned by private woodland owners, Wisconsin's private forests are critical in keeping Wisconsin a great place to live, work and play.

Wisconsin has 17 million acres of forestland. DNR dedicates itself to the sustainable management and protection of this resource so it continues to provide a host of ecological, economic and social benefits for years to come.



History

In response to extensive timber harvesting during the late 1800's and early 1900's, Wisconsin's legislators recognized the need to promote sustainable forestry on private lands and created the Forest Crop Law (FCL) in 1927, followed by the Woodland Tax Law (WTL) in 1954, and the Managed Forest Law (MFL) in 1985. The programs provide landowners with tax incentives for practicing sound forestry for the primary purpose of producing future forest products in cooperation with DNR and accordance with a required forest management plan which may require practices such as tree planting and harvesting timber.





FCL and MFL programs have current enrollments around the state

1. Managed Forest Law

Enrollment is open to private forest owners with parcels of land of at least 20 contiguous acres under the same ownership, or, at least 10 contiguous acres and connected by a tract of land under the same ownership to at least one other parcel of at least 10 contiguous acres. At least 80% of each parcel must be productive forest. MFL is the only forest tax law program that is open to enrollment.

Program enrollment options

- **Open** (limited to hunting, fishing, hiking, sightseeing and cross-country skiing) or **Closed** (maximum of 320 acres per ownership per municipality) to public access
- 25 or 50 years
- **Note:** Property owners pay an [acreage share tax](#) in lieu of regular property taxes and pay an additional [closed acreage fee](#) if they choose to close the land to public access

County and municipal payments

- **Acreage share and closed acre fees** – acreage share tax is paid to the town (80%) and county (20%). An additional payment is made based on the amount of closed acreage since those are providing less public benefits (ex: no public recreation).
- **Withdrawal tax payments** – assessed when lands are withdrawn from FCL/MFL. DNR issues payments to towns, which are required to pay 20% to their county treasurer.
- **Resource aid payments** – per state law, DNR issues this payment to counties having more than 40,000 acres of FCL/MFL lands in the prior year. Payments are issued to towns, which are required to pay 20% to their county treasurer.
- **Note:** Current enrollment [reports](#) are available. For more MFL information, refer to the [Program Summary](#) or the [DNR website](#).

2. Forest Crop Law

Enacted in 1927 and enrollment was closed on Jan. 1, 1986 with remaining entries expiring in 2035.

Program enrollment options

- 25 or 50 years
- **Note:** Property owners pay an [acreage share tax](#) in lieu of regular property taxes

County and municipal payments

- **Acreage share** – acreage share tax is paid to the town (80%) and county (20%)
- **Withdrawal tax payments** – assessed when lands are withdrawn from FCL. DNR issues payments to towns, which are required to pay 20% to their county treasurer.
- **Resource aid payments** – per state statute, DNR issues this payment to counties having more than 40,000 acres of FCL/MFL lands in the prior year. Payments are issued to towns, which are required to pay 20% to their county treasurer.
- **Note:** Current enrollment [reports](#) are available. For more FCL information, visit the [DNR website](#).

DNR – MFL enrollment

If land is within the boundaries of an 1854 Treaty Tribe reservation and owned by a Tribe or Tribal member, it is exempt from property tax. What does that mean for MFL enrollments?

- Tax exemption prevents the inclusion of these lands on the property tax roll, which is a requirement for MFL and FCL
- DNR will issue Withdrawal Orders for lands enrolled in the MFL or FCL, which will be effective January 1, 2024
- Contact DNR with known tribal ownership as properties are removed from the tax roll and DNR will withdraw the property from MFL or FCL
- **Note:** DNR does not continually update the "MFL and FCL Master List" throughout the year. The list is posted annually with updated information.

See the DOR [1854 Treaty publication](#) for additional information.

Need additional information?

- Visit the DNR website at dnr.wi.gov and search MFL
- Contact DNR staff
 - » General questions – contact Ryan Conner, Tax Law Administration Coordinator at ryan.conner@wisconsin.gov or (608) 712-5375
 - » [Forestry Assistance Locator](#) – find a Tax Law Forestry Specialist (TLFS) servicing your area