

# Wisconsin Dept of Revenue State & Local Finance Newsletter Fall/Winter 2026



## Message from our administrator *A Year of Building, and What Comes Next*

What a year it has been. Some of the most meaningful changes weren't the ones that made headlines. They were the ones that changed how you do your work every day.

This year, filing a real estate transfer return moved into My Tax Account ([pg. 17](#)). In June, assessors began submitting sales information through our enhanced Provide Assessment Data (PAD) system ([pg. 16](#)). In September, we launched an updated Manufacturing Web Roll application with faster search and more download options ([pg. 16](#)). We also introduced a new assessor contact form and a web page built just for new local officials, so anyone stepping into a new role has one place to start. And the first round of Innovation Grants became real partnerships, with communities now sharing fire, emergency medical services, administrative and other services ([pg. 12](#)).

We're not done yet. The second round of Innovation Grant applications opens October 1 ([pg. 11](#)). On the same day, cities, villages and certain towns can begin creating residential TIDs ([pg. 10](#)).

As we look beyond 2026, it's worth pausing to look back. This year, Wisconsin's total equalized value exceeded \$1 trillion for the first time ([pg. 7](#)). A milestone like this is a good reminder of why regular revaluations matter: they keep assessments fair and uniform for every property owner. On [pg. 8](#), you can see how communities have approached assessment since 2011 and how the mix of assessment types has shifted over time. On the finance side, [pg. 9](#) traces how county and municipal governments have

funded their work, and where they've focused their spending, from 2001 through 2024. Together, these features offer something we rarely get in the middle of a busy year: the long view.

## Your feedback shapes what we build next

Looking to 2027, certain shared revenue programs will continue to grow along with state sales tax revenue ([pg. 14](#)). We're preparing for new work, too. As recreational prefabricated structures come off local assessment rolls, we'll collect that information from communities so we can calculate the related aid ([pg. 6](#)). We'll also begin calculating a new component of utility aid for communities with energy storage and liquefied natural gas storage facilities ([pg. 15](#)).

Elsewhere in this issue, you'll find practical resources, such as a walk-through of the updated 2026 levy limit worksheet, including how to use the TID-adjusted net new construction percentage certified for the first time this year ([pg. 13](#)), as well as a simple decision tree showing whether a new utility project will be state or locally assessed ([pg. 4](#)).

Our focus remains the same: giving you clear, timely information you can use. We hope this edition and this year's system enhancements make your work a little easier. Keep asking questions and telling us what you need, because your feedback shapes what we build next. The best is still ahead.

*Valeah Foy*

Valeah Foy, SLF Administrator

## Launched in 2026



### RETR

In My Tax Account



### PAD

Enhanced system



### MFG Web Roll

New application



### Assessor Contact

New online form



### New Officials

One place to start



### Innovation Grants

First round awarded

## What's in this issue?

- Important calendar dates – [pg. 2](#)
- State and Local Finance Division – [pg. 3](#)
- Assessment information – [pgs. 4-8](#)
- Finance information – [pgs. 9-15](#)
- Technology – [pgs. 16-17](#)
- Training/resources – [pg. 18](#)

# Important Calendar Dates



## 2026

### SEPTEMBER

|        |                                                                                           |
|--------|-------------------------------------------------------------------------------------------|
| Sep 15 | DOR posts – 2026 revised shared revenue estimates, 2027 original shared revenue estimates |
| Sep 30 | DOR certifies – percent change in consumer price Index (CPI) (approx.)                    |

### OCTOBER

|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Oct 1  | <ul style="list-style-type: none"> <li>Due to DOR – request for chargeback of refunded or rescinded taxes, request to share non-manufacturing omitted taxes, late lottery and gaming credit application</li> <li>DOR issues – telco companies final assessments and billing statements, gross revenue license fee installment notices</li> <li>DOR posts – tax incremental district (TID) certification report; 2027 exempt computer aid and video service provider aid estimates; 2027 expenditure restraint incentive program budget limit notices</li> </ul> |
| Oct 5  | Due to DOR – MAR deadline for preliminary major class comparison report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Oct 14 | DOR posts – special district, technical college, and state/county apportionment forms; begins posting equated manufacturing rolls (approx.)                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Oct 26 | DOR posts – statistical reports                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Oct 30 | <ul style="list-style-type: none"> <li>DOR sends – non-compliance notices to municipalities</li> <li>Due to DOR – preliminary major class comparison report</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                          |

### NOVEMBER

|        |                                                                                                                                                                                                                                                                                                                                                                                       |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nov 2  | <ul style="list-style-type: none"> <li>Due to DOR – TID personal property removal requests for 2027 tax year; 2026 TID creations, territory amendments and base value redetermination documents and fee; technical college apportionment forms</li> <li>DOR issues certification – pipeline and railroad terminal distribution for municipalities with terminal facilities</li> </ul> |
| Nov 10 | Due to DOR – telco, ad valorem, and gross revenue payments                                                                                                                                                                                                                                                                                                                            |
| Nov 16 | <ul style="list-style-type: none"> <li>Due to DOR – state/county, special district apportionment forms</li> <li>DOR issues – final annual shared revenue payments, notices posted and emailed</li> </ul>                                                                                                                                                                              |
| Nov 20 | DOR posts – school levy tax credit and estimated major state aids (full disclosure notices), maximum credit values for lottery and gaming and first dollar credits                                                                                                                                                                                                                    |
| Nov 26 | State holiday – office closed                                                                                                                                                                                                                                                                                                                                                         |

### DECEMBER

|           |                                                                                                    |
|-----------|----------------------------------------------------------------------------------------------------|
| Dec 15    | Due to DOR – county and municipal levy limit worksheets                                            |
| Dec 21    | Due to DOR – statement of taxes, tax increment worksheet                                           |
| Dec 24-25 | State holiday – office closed                                                                      |
| Dec 30    | Due to DOR – tax incremental project and allocation amendment documents; final or amended 2026 MAR |
| Dec 31    | State holiday – office closed                                                                      |

## 2027

### JANUARY

|        |                                                                   |
|--------|-------------------------------------------------------------------|
| Jan 1  | State holiday – office closed                                     |
| Jan 18 | State holiday – office closed                                     |
| Jan 26 | DOR posts – county and municipal revenue and expenditure bulletin |

### FEBRUARY

|        |                                                                                                                          |
|--------|--------------------------------------------------------------------------------------------------------------------------|
| Feb 5  | Due to DOR – assessors submit sales information to include on the Preliminary Assessment to Sales Ratio Report (approx.) |
| Feb 12 | DOR posts – final major class comparisons report for prior year                                                          |
| Feb 16 | DOR posts – manufacturing notification rolls and business activity rolls                                                 |

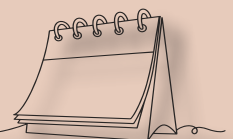
### MARCH

|        |                                                                                                                                                                                                                                                                                                                                                         |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mar 1  | <ul style="list-style-type: none"> <li>Due to DOR – lottery and gaming and first dollar credit reimbursement reports and county data files</li> <li>Due to DOR – property owners request manufacturing assessment classification for 2026; manufacturing real estate return</li> <li>DOR posts – 2026 TID creations and territory amendments</li> </ul> |
| Mar 5  | Due to DOR – assessors submit 2026 PAD changes                                                                                                                                                                                                                                                                                                          |
| Mar 15 | Due to DOR – fallen protective service officers report; treasurer's tax roll settlement sheets                                                                                                                                                                                                                                                          |
| Mar 22 | <ul style="list-style-type: none"> <li>DOR posts – lottery and gaming credit settlement reports, TID annual report</li> <li>DOR distributes – lottery and gaming credit payments</li> </ul>                                                                                                                                                             |
| Mar 23 | DOR posts/notifies – assessors of final assessment to sales ratio reports                                                                                                                                                                                                                                                                               |
| Mar 31 | Due to DOR – 2026 municipal fee for manufacturing property assessment; municipal financial report for municipalities with pop. <2,500; county settles lottery and gaming special charges; innovation grant application                                                                                                                                  |

### APRIL

|        |                                                                                                                                                                                                                                                                                              |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Apr 1  | <ul style="list-style-type: none"> <li>Due to DOR – manufacturing extended real estate return and municipal light, heat, and power report</li> <li>DOR posts – expenditure restraint incentive program worksheet; utility company assets report, and maintenance of effort report</li> </ul> |
| Apr 11 | DOR issues – municipal light, heat, and power final assessment notices and billing statement                                                                                                                                                                                                 |
| Apr 15 | Due to DOR – adopted TID termination resolution and final accounting date agreement; TID administrative fees                                                                                                                                                                                 |

Mark your calendar!





## Who are we?

The Wisconsin Department of Revenue, State and Local Finance Division (SLF), is a team of assessment, finance, and technology professionals focused on property assessment and local government finance. With offices in Madison, Milwaukee, Green Bay, Eau Claire, and Wausau, we stay close to the communities we serve. SLF has five major work areas: Local Government Services Bureau, Equalization Bureau, Manufacturing and Utility Bureau, Office of Technical and Assessment Services, and Administration.



## Who we serve

Local government officials are at the heart of our work. We serve clerks, treasurers, assessors, and elected leaders in Wisconsin's counties, cities, villages, and towns. We also work closely with manufacturers, utility companies, school districts, special districts (lake rehabilitation, sewer, sanitary), technical colleges, tax incremental districts, consultants, and individual property owners.

## What do we do?

Our work spans from how property is valued to how aid reaches communities. We:

- Support uniform, fair property assessment by certifying assessors and providing training and guidance
- Certify equalized values each year
- Assess manufacturing and utility property
- Calculate and distribute shared revenue across eight programs, property tax credits, and other state aid payments
- Administer levy limits and tax incremental financing
- Maintain systems local government officials use daily, including the Real Estate Transfer Return and assessment data reporting
- Publish critical local government finance data/summaries and provide related training
- Invest in local solutions through the Innovation Grant program

## Contact us by email or phone

### We're here to help!

- Visit DOR's [Contact Us](#) page (link is located at the bottom of each page on our [website](#))
- Under "Governments," you will see SLF's contact information by topic and office location
- Contact information includes email addresses, phone numbers, and office locations
- Not sure which manufacturing or equalization district office to contact? Check our district maps:
  - [Equalization](#)
  - [Manufacturing & Utility](#)

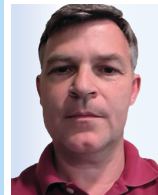
## Employee spotlight

Meet our new employees or those in new roles.

### Equalization Bureau



**James Monette** – became the Madison Equalization district office Property Assessment Specialist–Lead in June 2026. Prior to this role, he worked as a Property Assessment Specialist since 2019.



**James Geibl** – rejoined our Milwaukee Equalization district office as a Property Assessment Specialist. He previously worked in this role and has extensive experience as an appraiser.

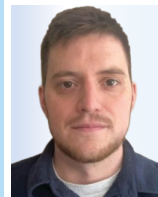


**James Wallace** – joined our Madison Equalization district office as a Property Assessment Specialist. He previously worked as a real estate appraiser.



**Rebecca Claus** – joined our Milwaukee Equalization district office as a Property Assessment Specialist. She has extensive office management experience within the appraisal industry.

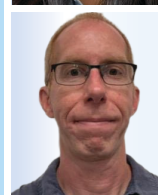
### Office of Technical and Assessment Services



**Mark White** – joined our Office of Technical Services as an Information Systems Business Analyst. He has experience in property assessment modeling, GIS, and spatial mapping.



**Anna Gitlin** – joined our Office of Technical Services as an Information Systems Business Analyst. She has operations and analytics experience from the Income, Sales and Excise Tax Division at DOR.



**Luke Eberhardy** – joined our Office of Technical Services as an Information Systems Business Analyst. He previously specialized in testing and system support.

## Assessment Information



### 2026 manufacturing assessment update

In the 2026 assessment year, the Wisconsin Department of Revenue's (DOR) Manufacturing & Utility Bureau assessed 9,759 manufacturing parcels, a 0.7% decline from the number of accounts assessed in 2025 (9,824).

The tables show the valuation breakdown and change from prior years. The total value change of 6.36% from 2025 to 2026 represents a small reduction in the percentage of overall change. Several factors may contribute to this trend, including changes in the number of assessed parcels, timing of DOR's five-year audit cycle, and frequency of field visits – longer gaps between visits can delay the capture of property condition changes that affect valuation. Additionally, the reduction is consistent with a gradual moderation in overall value changes observed since the 2023 assessment year.

**Questions?** Contact the [Manufacturing district office in your area](#).

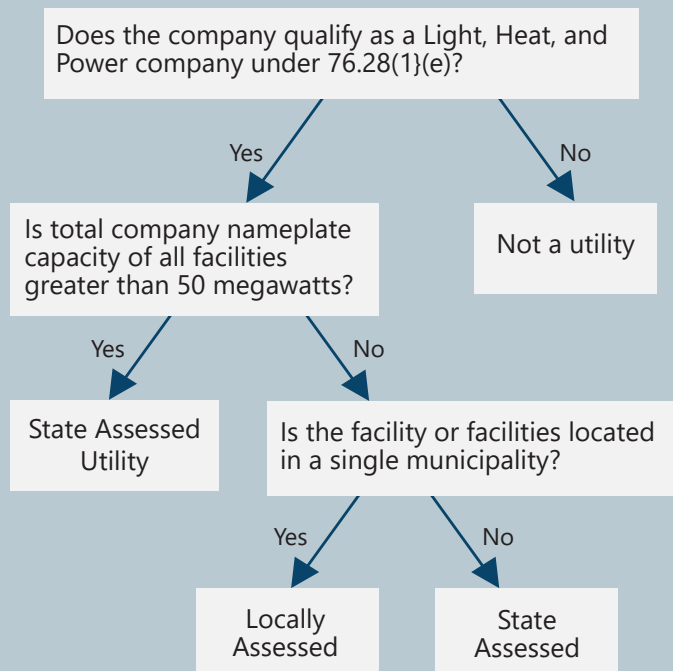
|                                             |           |       |
|---------------------------------------------|-----------|-------|
| Percent change in total manufacturing value | 2025-2026 | 6.36% |
|                                             | 2024-2025 | 6.43% |
|                                             | 2023-2024 | 7.06% |

### Total Manufacturing Real Estate Values

| District   | 2023             | 2024             | 2025             | 2026             |
|------------|------------------|------------------|------------------|------------------|
| Madison    | \$5,448,306,400  | \$5,816,536,200  | \$6,201,331,700  | \$6,550,319,900  |
| Milwaukee  | \$5,385,324,200  | \$5,534,313,500  | \$5,968,045,600  | \$6,445,583,100  |
| Eau Claire | \$3,845,479,200  | \$4,270,968,800  | \$4,453,847,600  | \$4,713,357,700  |
| Green Bay  | \$5,280,015,500  | \$5,747,412,000  | \$6,120,249,800  | \$6,478,984,900  |
| Total      | \$19,959,125,300 | \$21,369,230,500 | \$22,743,474,700 | \$24,188,245,600 |

### State-Assessed Utility – Decision Tree

DOR provides this decision tree to assist with determining if a property is a state-assessed utility.



### Determining who assesses a utility project

Our Utility Audit staff routinely receive questions about how or if utility projects in a municipality will be state assessed or locally assessed. Below are a few points to consider if you have a new utility project in your municipality. For those projects that will be state assessed, complete Form UT-149 and provide it to both the municipality and DOR.

#### New utility projects? Keep these in mind:

1. Conversion fees will apply
2. Is the owner already a state-assessed utility project?
  - o Yes – most likely state assessed
3. Does the company have operations in more than one municipality?
  - o Yes – state assessed
  - o No – possible municipal assessment
4. Does the company have a total production capacity from all projects of 50+ megawatts?
  - o Yes – state assessed
  - o No – locally assessed if only in a single municipality

#### Resources

- [General property taxes](#) (ch. 70, Wis. Stats.)
- [Taxation of public utilities and insurers](#) (ch. 76, Wis. Stats.)
- [Wisconsin Property Assessment Manual](#)
- [Wisconsin Public Service Commission](#)

**Questions?** Contact the [Manufacturing district office in your area](#).

## Looking Back and Moving Forward – Assessor Education in Wisconsin

### Assessors – Did you take the 2025 Annual Assessor Meeting survey?

If you didn't complete the 2025 Annual Assessor Meeting (AAM) customer satisfaction survey, you're not alone – but you missed an opportunity to shape future training! The Wisconsin Department of Revenue (DOR) received excellent feedback, and we're excited to share some additional insights.

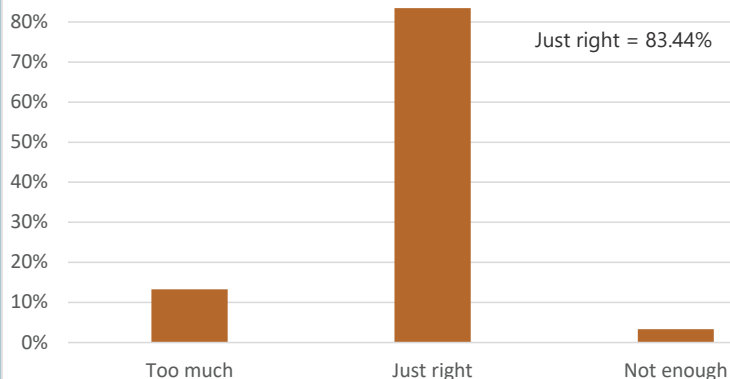
#### Survey results – what we learned

The Office of Technical and Assessment Services measured two critical areas during the 2025 AAM: engagement and subject content. We wanted to understand the learner's experience during sessions and whether we delivered the right amount of material.

#### Key findings

**Balancing engagement** – this was one of our top goals for 2025 AAM and will remain a priority for 2026 and beyond. The results were clear – learners prefer interactions focused on content that feels natural, not forced. Busy adults want to keep moving but also need to work at their own pace. While this balance is challenging in an online environment, it's achievable.

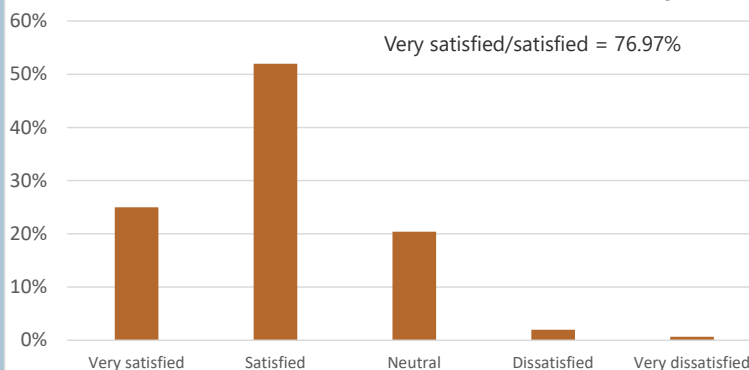
Amount of engagement (ex: clicking screen interactions) was...



**Content relevancy and length** – we have enough material for a six-hour course; however, we also recognize that people lose focus during extended online sessions without proper engagement or breaks. Survey results suggest we may need to consider:

- Blending formats with live and self-paced components
- Quick video lessons staggered over longer time periods

Satisfaction with the amount of information/detail on topics



We're evaluating all available instruction delivery options and weighing the pros and cons to deliver just the right amount of information for your needs.

### What's ahead

The fall of 2026 and early 2027 will be packed with educational opportunities for assessors, beginning with the 2026 Annual Assessor Meeting. Additional online educational opportunities are in development for 2027, and we continue planning courses and conferences with our professional associations.

### Future of assessor education

As educational opportunities expand through digital platforms and online tools, we recognize that individual needs aren't always solved by trends alone. Lifelong professional development requires continuous adaptations in delivery—including a continuous focus on in-person, career-focused training.

### Coming soon

Watch for our training supporting **both** in-person and online learning in future AAM and other upcoming projects, such as an "Introduction to Assessing in Wisconsin," which is an overview of the assessment process.

### Recent training highlights

The fall of 2026 continued to deliver excellent training opportunities, building on a highly productive first half of the year:

- [Municipal Assessor Institute \(MAI\)](#) was held in Appleton this September, featuring additional law-related training
- [Wisconsin Association of Assessing Officers \(WAAO\)](#) held live, in-person education as well as online training throughout the year
- Indianhead Association of Assessing Officers hosted a successful online spring event with instruction from DOR and the Wisconsin Department of Natural Resources Forestry Section
- North Central Regional Association of Assessing Officers (NCRAAO) [2026 Conference](#) was held in North Dakota over the summer



July 18-22, 2027

#### Save the Date!

Mark your calendars for June 18-22, 2027 for the [NCRAAO Conference](#) in La Crosse –Wisconsin is the sponsor! Be prepared for exciting new educational opportunities to come!

## Wisconsin Act 117 – Property Exemption for Recreational Prefabricated Structures

### What you need to know about 2025 Wisconsin Act 117

A new property tax exemption is now available for qualifying recreational prefabricated structures. [2025 Wisconsin Act 117](#) created sec. [70.11\(49\)](#), Wis. Stats., exempting recreational prefabricated structures from the general property tax. Here's what property owners, assessors, and municipal officials need to know.



### What qualifies?

To be eligible for the exemption, a recreational prefabricated structure must meet **all** the following requirements:

- Prefabricated – fabricated at a factory so that construction consists mainly of assembling and uniting standardized parts
- Originally designed to be towed upon a highway by a motor vehicle (see the [Wisconsin Department of Transportation](#) website for towing requirements)
- Used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes
- Located in a licensed campground under sec. [97.67](#), Wis. Stats.
- On land not owned by the owner of the prefabricated structure

**Note:** The exemption also applies to a qualifying prefabricated structure's accessory decks, sheds, and porches.

To find licensed campgrounds, visit the [Wisconsin Department of Agriculture, Trade and Consumer Protection](#) (DATCP) website. Under "Currently Licensed Facilities" at the bottom of the page, select "Campgrounds" for a CSV file. Contact DATCP directly with questions on licensed campground status.

### How to request the exemption

Recreational prefabricated structure owners must file a Property Tax Exemption Request ([PR-230](#)) with their [local assessor](#) by March 1, 2027, for the 2027 assessment year.

#### The process:

1. Owner files Form [PR-230](#) with the assessor by March 1
2. Assessor reviews the request and determines if the property meets the requirements of sec. [70.11\(49\)](#), Wis. Stats.
3. If approved, the property is exempt from the general property tax for the 2027 assessment year

### Look for new flyer coming soon!

Property Tax Exemption for Recreational Prefabricated Structures

- Hang up the informational flyer in your offices to direct your customers
- We'll send out communications when it's available



### Key information

| Action                                          | Deadline             |
|-------------------------------------------------|----------------------|
| File <a href="#">PR-230</a> with local assessor | March 1, 2027        |
| Exemption takes affect                          | 2027 assessment year |

### Other exemptions that may apply

Several related exemptions already exist under Wisconsin law and do not require filing an exemption request.

#### These include:

- **Camping trailers**
  - Secs. [70.111\(19\)\(a\)](#) and [340.01\(6m\)](#), Wis. Stats.
  - Exempt vehicle with a collapsible or folding structure, designed for human habitation, towed upon a highway by a motor vehicle during the year prior to the assessment date
- **Recreational mobile homes (RMH)**
  - Secs. [70.111\(19\)\(b\)](#) and [66.0435\(1\)\(hm\)](#), Wis. Stats.
  - Exempt from property tax whether real or personal property, including steps and a platform not exceeding 50 square feet that lead to a doorway of an RMH
- **Mobile homes subject to monthly parking permit fee**
  - Secs. [70.112\(7\)](#) and [66.0435\(3\)](#), Wis. Stats.
  - Exempt from property tax whether real or personal property
- **Motor vehicles**
  - Sec. [70.112\(5\)](#), Wis. Stats.
  - Exempt personal property, including buses and vans

### Important note on aid payments

As noted in the [Spring/Summer 2026 newsletter](#), Act 117 did not allocate additional funds to the personal property aid appropriation for the new aid payments. Aid payments for exempted recreational prefabricated structures will not be possible until additional legislation is enacted providing additional funding. In the meantime, DOR is preparing to collect the required information for the new aid.

### Aid payment implementation

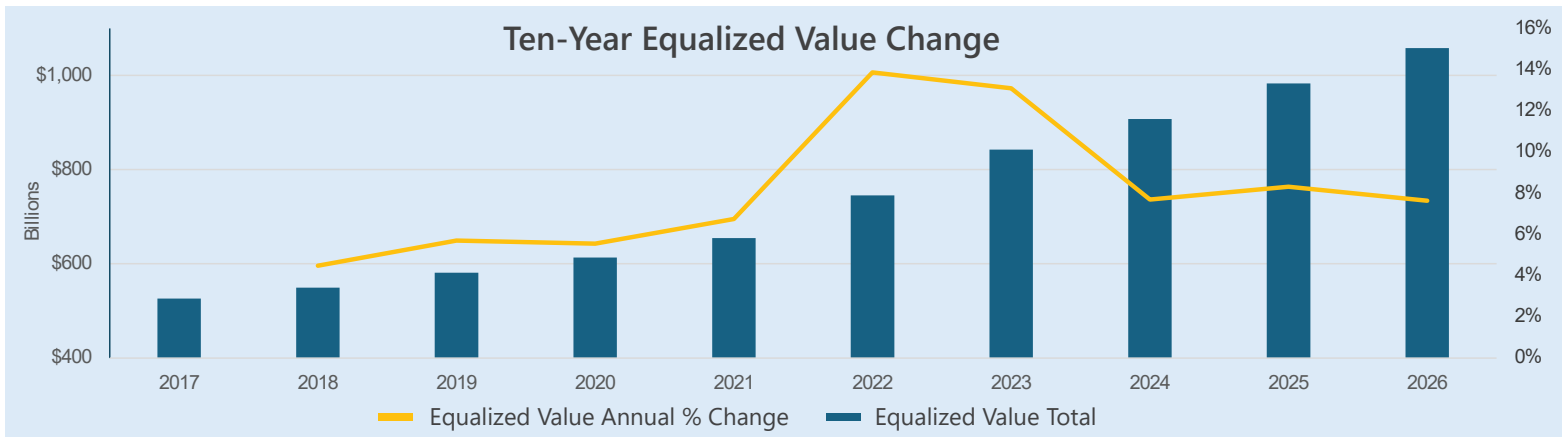
- **March-April 2027** – assessors determine the property newly exempt from general property tax
- **By July 2027** – municipalities report to DOR the value of the exempt property (as of Jan. 1, 2025) by taxing jurisdiction

**Note:** DOR expects to post additional information and the new online form in early 2027.

### Questions? Contact us:

- Exemption – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)
- Aid – [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)
- DOR will update our publications with the exemption information for 2027

## Assessment Information



## Wisconsin Equalized Values Reach Historic Milestone

### Over \$1 trillion in total property value

Wisconsin property values reached a landmark achievement. The state's 2026 total equalized value as of January 1, 2026, is \$1.058 trillion – marking the first time Wisconsin surpassed the trillion-dollar threshold. This represents an increase of \$75 billion (7.63%) from the prior year.

### What's driving the growth?

**This year's increase reflects two key factors:**

- \$16.4 billion (1.67%) attributable to new construction
- \$56.6 billion (5.75%) attributable to market value increases

### A decade of steady growth

Wisconsin's equalized values have shown consistent growth over the past 10 years.

From 2017 to 2026, Wisconsin's total equalized value has more than doubled, growing by over \$531 billion. The most significant single-year increases occurred in 2022 and 2023, with growth rates of 13.86% and 13.08% respectively, reflecting the strong post-pandemic real estate market. While annual growth has moderated since those peaks, equalized values continue to increase year over year.

### What this means for your municipality

#### Important notice for municipalities and assessors

While record-high equalized values are a positive indicator of Wisconsin's economic strength, they carry important implications for assessment compliance under state law.

Sec. [70.05\(5\)](#), Wis. Stats. requires a municipality's assessed value of major classes of property to be within 10% of full value once every five years. In a rising real estate market, municipalities can fall out of compliance relatively quickly – even shortly after completing a revaluation.

#### Key reminders:

- Municipalities and assessors should work closely with DOR to monitor compliance status
- Early planning is essential – identifying the need for a revaluation in advance ensures the resources and timeframe needed are in place
- Beginning in 2025, DOR implemented advisory notices to municipalities that have been non-compliant for three consecutive years



### How DOR identifies market changes

DOR uses two primary methods to identify market changes and calculate equalized values:

- **Assessment/sales studies** – when sufficient sales volume exists, DOR compares actual selling prices of residential and commercial market sales with local assessments. If the sales evidence is representative of the community and statistical measures are supportive, the relationship between sales and assessments is used to reflect the overall accuracy of total assessed value for that class.
- **Field reviews** – in areas with limited sales activity, DOR conducts appraisals on a cyclical basis. A randomly chosen sample of properties is appraised in detail, and those values are compared to locally assessed values to develop an assessment-to-appraised-value ratio. This analysis may significantly impact the equalized value for that class.

### 2026 Field Review Projects

| District Office | County                | These field review projects will be completed July 2026 - May 2027 with the results applied to 2027 equalized values. |
|-----------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------|
| Madison         | Lafayette, Green Lake |                                                                                                                       |
| Milwaukee       | Waukesha              |                                                                                                                       |
| Eau Claire      | Monroe                |                                                                                                                       |
| Wausau          | Vilas                 |                                                                                                                       |
| Green Bay       | Shawano               |                                                                                                                       |

### Resources

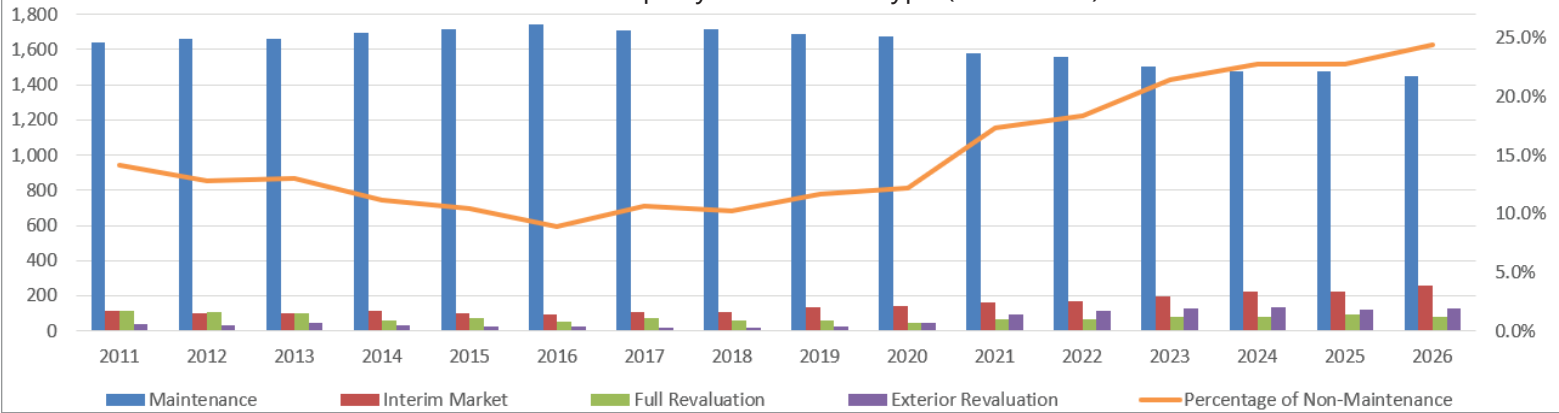
For more information on equalized values and assessment compliance:

- 2026 equalized values – view the [DOR press release](#) and search "equalized values" on the [Reports](#) page
- Sec. 70.05 Compliance – review the [Final Major Class Comparison Report](#) web page (*Note: The 2026 preliminary report will be posted prior to November 1, 2026*)

**Questions?** Contact the [district office in your area](#).

## Assessment Information

Wisconsin Property Assessment Type (2011-2026)



## Assessment Compliance

State law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.) requires each municipality to assess all major classes of property within 10% of full value in the same year, at least once within a five-year period. To ensure your community remains compliant, municipal officials must communicate with their assessor each year. Identify the appropriate assessment type assessment type and the need for revaluation in advance.

Over the past 16 years, several factors contributed to the notable shift in how communities approach property assessment. The number of maintenance assessments completed each year has decreased from 85.9% in 2011 to 75.6% in 2026. At the same time, interim market assessments have increased from 5.9% to 13.4% as well as exterior revaluations from 2.2% to 6.9%, while full revaluations have averaged approximately 4%. During periods of significant market changes, revaluations are especially critical.

### Why are revaluations important?

- **Fairness in taxation** – Wisconsin state law requires assessment of real property be "uniform." Revaluations correct inequities and non-uniform assessments.
- **Property values change every year** – property values are continually changing and may change at different rates for different property types. Over time, these market changes cause inequities and increase municipal ratio compliance risk.



### Compliance resources

In 2025, DOR began sending an advisory notice to municipalities that are non-compliant with state law (sec. [70.05\(5\)](#), Wis. Stats.) for three consecutive years. DOR will continue to highlight the importance of early communication between municipalities, assessors, and DOR.

- [Final Major Class Comparison Report](#) web page – the 2026 preliminary report will be posted prior to Nov. 1, 2026
- [Final year 70.05 compliance timeline](#) – outlines the responsibilities of the municipal clerk and assessor for communities in their final year of compliance
- 2026 equalized values – review the [announcement and reports](#) and [DOR press release](#)
- [Property Assessment Process Guide for Municipal Officials](#)

### Questions?

Contact the [Equalization district office in your area](#).

## Reminder – Municipalities must annually file the Municipal Retail License Report

Wisconsin law requires municipal clerks to e-file the Municipal Retail License Report (Form AT-827) with the Wisconsin Department of Revenue (DOR) by July 15 each year.

### Form information

- Due date was July 15, 2026 – there are still many municipalities that did not to file their report
- Municipal clerks should:
  - E-file the report (Form AT-827) in [MyDORGov](#) as soon as possible
  - Report their municipality's retail licenses for – alcohol beverage, cigarette, tobacco products, and electronic vaping devices

### Note:

- » E-file this report even if your municipality does not have any active licenses
- » You can report updates throughout the year

### Questions? Contact:

- Technical issues – [OTAS@wisconsin.gov](mailto:OTAS@wisconsin.gov)
- Alcohol beverage license – [DORAlcohol@wisconsin.gov](mailto:DORAlcohol@wisconsin.gov)
- Cigarette, tobacco, vapor products license – [DORTobacco@wisconsin.gov](mailto:DORTobacco@wisconsin.gov)



## Two Decades of Change in Wisconsin Local Government Funding and Spending

How have Wisconsin's counties and municipalities changed the way they raise and spend money? From 2001 to 2024, combined county and municipal general revenues doubled, from \$8.33 billion to \$16.60 billion, as local governments drew on a wider mix of revenue sources and invested more in public safety and economic development.

### Revenue – a broader mix of sources

Property taxes remain the foundation of local government funding, growing steadily under levy limits from \$2.93 billion to \$6.00 billion. State aid remains the second-largest source, growing from \$2.78 billion to \$3.59 billion, increasing in 2024 under 2023 Wisconsin Act 12. Certain shared revenue payments increased 2.3% in 2025 and 3.4% in 2026 and are projected to increase 2.1% in 2027 based on sales tax increases.

#### Other sources also grew:

- Charges for services, such as ambulance, permit and recreation fees, doubled to \$1.97 billion
- Other taxes, including county sales, room, and wheel taxes, more than tripled to \$1.33 billion
- Tax increments grew more than fourfold to \$0.69 billion

Federal pandemic aid and higher interest earnings also provided temporary support to recent budgets.

### What is new?

- Residential tax incremental districts (TIDs)** – beginning Oct. 1, 2026 – [2025 Act 235](#) allows cities, villages, and certain towns to create residential TIDs for owner-occupied single-family and two-family homes, subject to a 3% value limit. Learn more about residential TIDs on [pg. 10](#).
- Utility aid** – 2025 Act 163 creates utility aid for communities with energy storage or liquefied natural gas storage facilities, with first payments in November 2027
- Levy limits** – 2026 Levy Limit Worksheets use Act 12's new TID-adjusted net new construction percentage for the first time

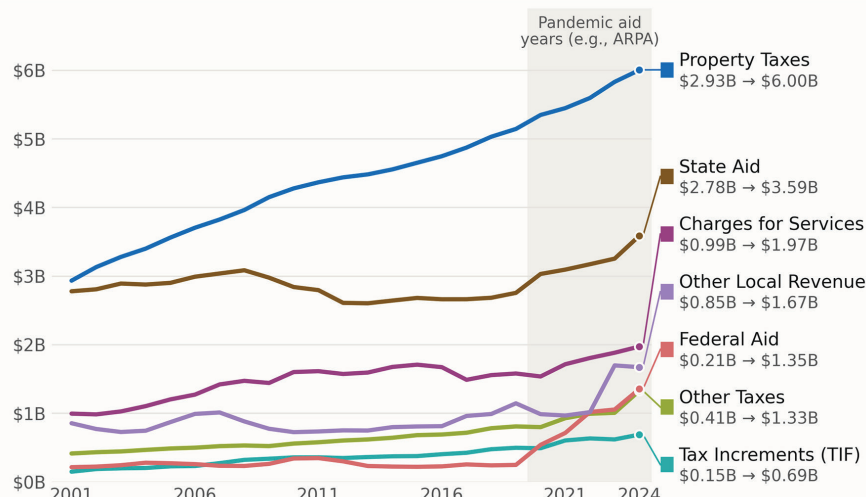
### Spending – more toward public safety and development

Public safety grew for every type of government, from 33.0% to 35.4% of municipal service spending and from 19.7% to 24.9% of county service spending. Roads remain the core town service at 48.2% of town spending. Conservation and development rose from 7.0% to 9.9% of municipal spending, alongside the growth in TIF. Counties saw the largest change. Health and human services moved from 45.0% to 34.9% of county spending, coinciding with the shift of long-term care to family care.

### Considering shared services

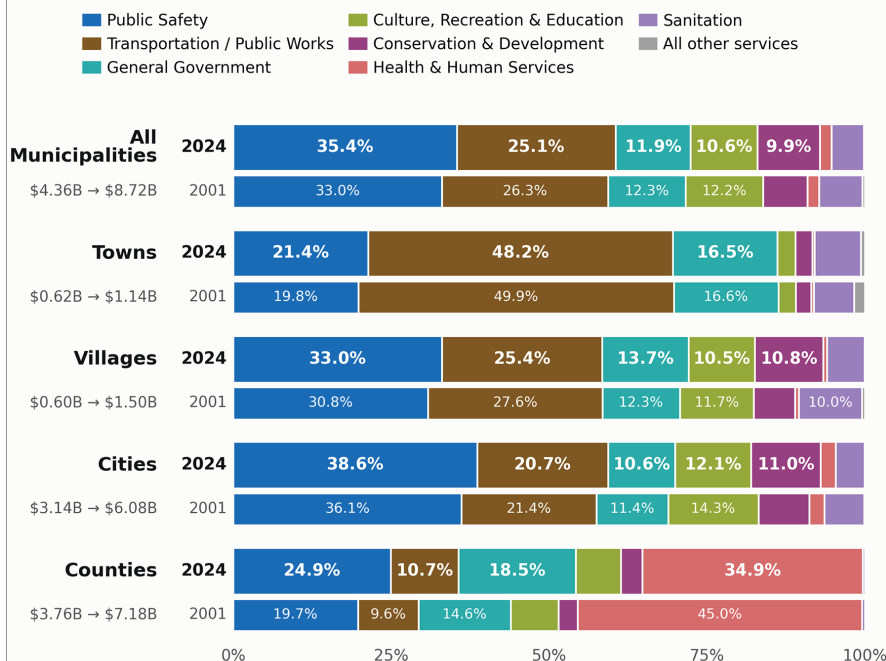
Beyond shifting spending priorities, many communities are also exploring collaboration. The Innovation Grant program second round opens October 1, 2026, with approximately \$228 million available for local governments transferring services. Exploring a service partnership? Now is the time to start planning. Learn more about the Innovation Grant program on [pgs. 11 and 12](#).

**Wisconsin Local Government Revenue by Source, 2001-2024**  
All Wisconsin counties and municipalities • Billions (nominal dollars)



Source: Wisconsin Department of Revenue, County and Municipal Revenues and Expenditures data, 2001-2024. General revenues; excludes other financing sources and enterprise/utility funds.

**Wisconsin Local Government Spends – 2001 vs. 2024**  
Service spending by function, as a share of each unit type's total



Source: Wisconsin Department of Revenue, County and Municipal Revenues and Expenditures data, 2001-2024. Excludes debt service, interfund transfers, and enterprise/utility funds. Dollar amounts are nominal.



### Questions? Contact:

- Innovation grants, levy limits, utility aid – [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)
- Residential TIDs – [tif@wisconsin.gov](mailto:tif@wisconsin.gov)

## Tax Incremental Financing (TIF) – Get Ready for Residential Tax Incremental Districts (TID)

Municipalities working to increase housing now have a new option – TIF for residential development. [2025 Act 235](#) created a residential TID. This new TID type allows municipalities to use TIF for the infrastructure necessary for specific types of residential development. These TIDs have limits on the type of residential development that qualifies, the allowed project costs and financing methods. The residential TID option encourages denser development and smaller homes.

### Here's what municipalities need to know

#### Effective date – October 1, 2026

- Municipalities can begin planning a residential TID now, however the local legislative body (city council or village board) cannot adopt the creation resolution until October 1 or later

#### All residences must:

- Be owner-occupied single or two-family homes
- Meet the size limits detailed in the table to the right

#### Project costs must:

- Be related to the construction or improvement of infrastructure necessary for residential development that meets the requirements – this includes professional service, administrative, and organizational costs related to the infrastructure projects
  - A residential TID can include parcels that are not residential or residential parcels that do not meet size/owner requirements
  - **However**, TID costs remain limited to infrastructure for residential parcels that meet size/owner requirements

#### Financing

- All project costs must be paid directly from the TID fund or financed by a developer
- Municipalities cannot use bonds, loans, or transfers from other funds to finance development

#### Creation process

- Same process as other TID types, with specific resolution wording and project plan requirements

#### Municipal resolution or ordinances must document:

- Maximum amount of development-related fees that may be charged
- Architectural and construction requirements

#### 3% Value limit

- New residential TID's equalized value plus the value increment of all existing residential TIDs cannot exceed 3% of the municipality's total equalized value
- Residential TIDs excluded from the existing 12% limit applied to other TID types

#### Maximum TID life – 20 years, with a possible 3-year standard extension

**Residential TIDs** – cannot donate funds to another TID or receive funds from a donor TID

**No limit** – on newly platted residential development



| Size Limits    |                                                                                   |                            |
|----------------|-----------------------------------------------------------------------------------|----------------------------|
| Details        | Single-Family                                                                     | Two-Family                 |
| Lot size       | 7,500 square feet or less                                                         | 12,500 square feet or less |
| Lot width      | 70 feet or less                                                                   | 80 feet or less            |
| Side setback   | 10 feet or less                                                                   | 10 feet or less            |
| Square footage | Single story – 1,500 square feet or less<br>Two story – 2,000 square feet or less |                            |



### TIF/TID resources on our website

- Residential
  - [TIF creation](#)
  - [TID common questions](#)
- Creation
  - [Timeframes table](#)
  - [Timeline](#)
- Checklists
  - [TID](#)
  - [Resolution](#)
  - [TIF manual](#)

### Contact us:

- [tif@wisconsin.gov](mailto:tif@wisconsin.gov)
- (608) 266-7750 option 3 for Tax Incremental Financing

# Innovation Grants

## Second Application Period – Opening October 1, 2026

Created under 2023 Wisconsin Act 12 and modified by 2025 Wisconsin Act 15 (sec. [79.038](#), Wis. Stats.), the Innovation Grant Program supports local governments and tribal nations that lower long-term service costs through intergovernmental cooperation and allowable transfers of services or duties. In Round 1, the Wisconsin Department of Revenue allocated \$72 million in funding over a five-year award period, and distributed nearly \$14.5 million in June 2026. With approximately \$228 million in funding still available, counties, municipalities, and tribal nations are encouraged to explore eligible collaborative transfers ahead of the upcoming application period.

### When to apply

#### Oct. 1, 2026 – March 31, 2027 (Form SL-405)

The second round of Innovation Grant applications officially opens on October 1, 2026. Local governments or tribal nations seeking grant funding for eligible transfer agreements must complete and submit the Innovation Grant Application (Form SL-405) through [MyDORGov](#) during these time periods:

- **Phase 1**
  - Oct. 1, 2026 – Dec. 31, 2026
  - Applications received and approved during Phase 1 – anticipated first payment by March 31, 2027
- **Phase 2**
  - Jan. 1, 2027 – March 31, 2027
  - Applications received and approved during Phase 2 – anticipated first payment by June 30, 2027

### Allowable services/duties eligible for transfer

- **Prioritized categories** – public safety (including law enforcement, not jails), fire protection, and emergency services
- **Other allowable categories** – public works, communications, information technology, training, courts, jails, administration (staffing, payroll, human resources), economic development and tourism, public health, housing/planning/zoning, and parks and recreation



### Key contract and agreement requirements

1. **Timing and execution**
  - The contract/agreement must be signed on or after November 13, 2024 (the administrative rule notice date)
  - Renewals of contracts in effect prior to November 13, 2024, are ineligible
2. **Prior provision** – the transferor local government or tribal nation must have provided the transferred service for the full calendar year prior to the transfer
3. **Term length** – agreements must be for a minimum term of three years
4. **Cost transparency** – contracts must document baseline prior-year costs for all parties (wages, benefits, training, equipment), agreement length, allocation details, and payment structures
5. **Level of service** – public safety, fire protection, and emergency service transfers must explicitly stipulate that appropriate levels of service will be maintained

### Important dates at a glance

- Oct. 1, 2026 – Form SL-405 available in MyDORGov
- By Dec. 31, 2026 – file Form SL-405 to be included in Round 2, Phase 1 review
- Jan. 15, 2027 – Form SL-410 available in MyDORGov
- March 31, 2027
  - Form SL-405 – final Round 2 deadline for grant applicants
  - Form SL-410 – annual certification deadline for current grant participants

### Required cost monitoring and compliance filing (Form SL-410)

Under state law, during the grant award period, the total costs for all counties, municipalities, or tribal nations to provide the transferred service cannot exceed 115% of the total costs for those entities to provide the service in the calendar year prior to the transfer.

- **Annual Grant Cost Limitation Certification (Form SL-410)** – grant awardees must submit annually (per project) during the grant award period
- The first year of this reporting requirement will be 2027
- **Filing timeline** – Form SL-410 will be available in [MyDORGov](#) in January 2027 and must be filed by March 31, 2027
- **Compliance penalty** – failure to meet the 115% cost limitation requirement will result in DOR withholding the following grant payment

### Resources

Visit our [Innovation Grants](#) page for form instructions, common questions, project examples, and more.

### Questions?

Contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).



### Innovation Grant Second application period webinar

Sept. 29, 2026, 12-1 pm

Visit our [Training](#) page to watch the video recording within a week after the webinar.

## Approved Projects Spotlight – Funded Models

Below is a summary of some major projects that have already received approved funding under the Innovation Grant program.

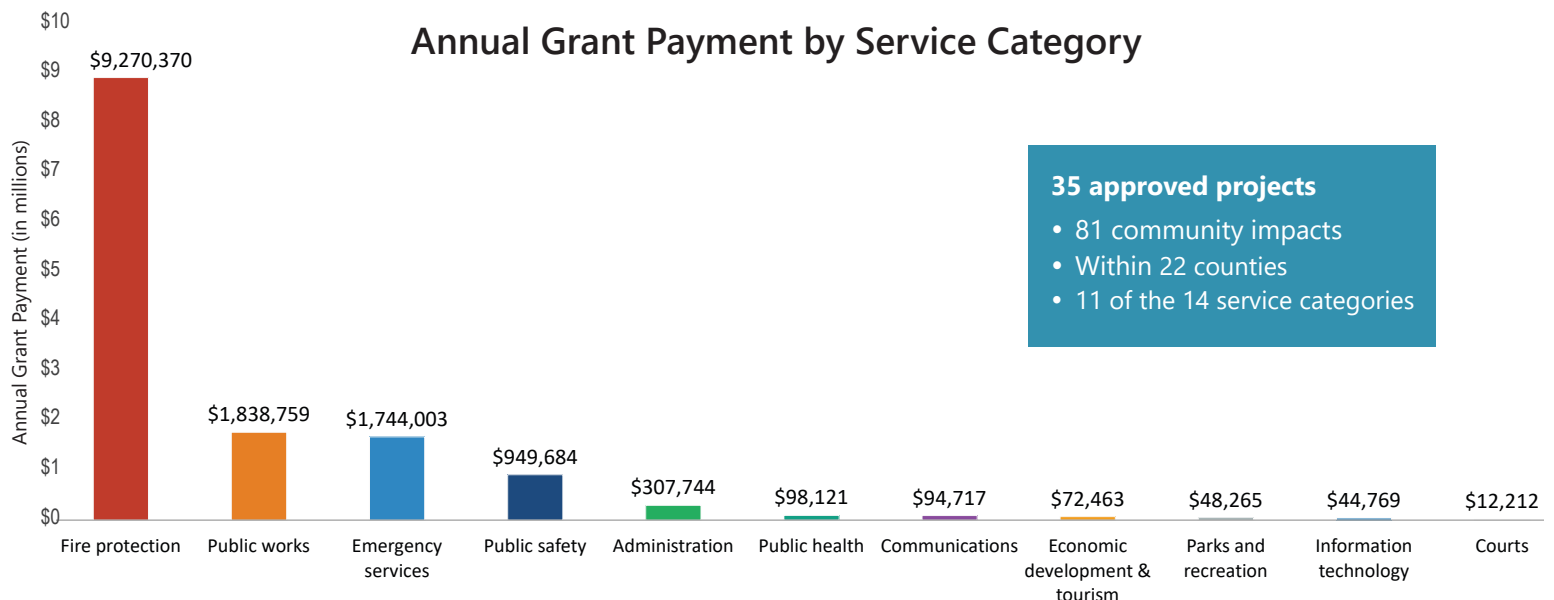
Questions? Contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

## Innovation Grants



| Submitter                | Service Category       | Summary of Service/Duty Transfer                                                                                                                                                                                                                                                                                                                                                                                                                              | Annual Grant Payment | Five-Year Max Potential Payment |
|--------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------|
| City of West Allis       | Fire protection        | The cities of West Allis and Wauwatosa transferred municipal fire protection and emergency services to the Milwaukee Metro Fire Rescue Corporation.                                                                                                                                                                                                                                                                                                           | \$9,157,263          | \$45,786,315                    |
| City of South Milwaukee  | Public works           | John's Disposal Service, Inc. will furnish all labor, materials, and equipment necessary to collect garbage, refuse, and municipal solid waste in the city of South Milwaukee for 1–4 family residential units and city-owned properties.                                                                                                                                                                                                                     | \$316,055            | \$1,580,275                     |
| Village of New Glarus    | Emergency services     | Participating municipalities transferred emergency medical services to the Sugar River EMS District. Transferred activities include the administration of emergency medical services.                                                                                                                                                                                                                                                                         | \$241,209            | \$1,206,045                     |
| Village of Whitefish Bay | Information technology | With the transfer, the village of Bayside will provide comprehensive information technology support and consulting services to the village of Whitefish Bay. The services transferred include Core IT operations and support, consulting/vendor management, cybersecurity/compliance, communication/reporting, documentation/knowledge management, asset management, strategic IT planning/budgeting, daily operations, and data management/hosting/security. | \$44,769             | \$223,845                       |
| County of Vernon         | Public health          | The county of Vernon transferred management and administrative services to the Bethany St. Joseph Corporation. The services are specific to activities at Vernon Manor, a skilled nursing facility, and Vernon Acres Senior Living, a residential care apartment complex.                                                                                                                                                                                     | \$98,121             | \$490,605                       |
| City of Algoma           | Administration         | City of Kewaunee transferred city Administrator and Deputy Clerk/Treasurer services to the city of Algoma.                                                                                                                                                                                                                                                                                                                                                    | \$65,827             | \$329,135                       |
| Town of Winter           | Fire protection        | Multiple municipalities transferred all fire protection services to the Winter Fire Department. This includes firefighting, fire inspection, investigation of fire losses, fire prevention education, firefighter training, and other 911 responses.                                                                                                                                                                                                          | \$51,140             | \$255,700                       |

### Annual Grant Payment by Service Category



## Navigating the 2026 Municipal Levy Limit Worksheet

### Key changes, new line items, and TID rules

State law changes enacted under 2023 Wisconsin Act 12 impacted tax incremental districts (TIDs) created in 2025, requiring various changes to the 2026 Payable 2027 Levy Limit Worksheets. As a result, to clearly display the levy limit calculation, we've expanded Section A of the worksheet from 10 lines to 12 (on the municipal worksheet). While the county worksheet has one less line in Section A, it has similar updates.

#### TID-adjusted net new construction

Starting on this year's worksheet, when calculating your community's valuation factor (i.e., the greater of net new construction or growth on Lines 5 and 6), DOR will use the TID-adjusted net new construction, if your community has TIDs created after December 31, 2024 (sec. 66.0602(1)(d), Wis. Stats). If not, DOR will use the long-standing net new construction percentage you're likely familiar with. Learn more about the new TID-adjusted net new construction percentage on [pg. 15](#).

#### Terminated/subtracted TID adjustments

Under Act 12, the terminated and subtracted TID adjustments are calculated differently if the TID was created after December 31, 2024. DOR will calculate the appropriate percentages – both are applied to the prior year's allowable levy limit. See additional details in the 'Statutory Spotlight' below.

#### What local officials need to know

- **DOR pre-filled amounts** – DOR calculates and pre-fills various amounts in Sections A-C based on information specific to your community (net new construction, personal property aid) and your prior year levy limit worksheet
- **Action required** – it is critical to review the amounts in Sections A-C before you begin your budget process, as well as the allowable adjustments in Section D. Throughout your budgeting process, determine the adjustments your community will use and manually enter them in Section D (ex: debt service, annexations, service transfers).

#### Sec. A Line Updates to 2026 Municipal Levy Limit Worksheet

| Line No. | Section A (12 Lines)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1        | Previous year actual levy reported on your 2025 Statement of Taxes plus 2026 personal property aid                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2        | Amount reported in Sec. D, Line G of your 2025 Levy Limit Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3        | Amount reported in Sec. D, Line E of your 2025 Levy Limit Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 4        | 2025 adjusted actual levy (Line 1 minus total of Lines 2 and 3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 5        | Allowable levy including increase for growth applied to 2025 adjusted actual levy                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 6        | Allowable levy including increase for net new construction applied to 2025 adjusted actual levy                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 7        | Greater of Line 5 or 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 8        | 2026 allowable levy limit before adjustments less 2027 personal property aid                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9        | Increase for terminated TID % and subtracted TID % applied to 2025 allowable levy limit                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10       | Total adjustments from Sec. D, Line Q                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 11       | 2026 allowable levy limit (sum of Lines 8-10)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 12       | For towns with a population of less than 3,000, enter higher levy approved by special resolution at a special meeting of town electors. You must provide the following documents to DOR: <ul style="list-style-type: none"> <li>• Town board resolution to propose exceeding levy limit</li> <li>• Notice of special town meeting</li> <li>• Signed electors' resolution to exceed levy limit (with voting results)</li> </ul> <b>Note:</b> Resolution and notice templates are available on the Wisconsin Towns Association website |

#### Next steps for clerks and finance officers

2026 levy limit worksheets are available in [MyDORGov](#)



1. Review your pre-filled amounts early
2. Verify and enter Section D adjustments
3. Send resolution/referendum items to DOR timely
4. Submit your worksheet by Dec. 15
5. Contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov) if you have questions

#### Statutory Spotlight – Pre-2025 vs. Post-2024 TIDs

The summary below outlines the different base calculations for terminated and subtracted TIDs based on their creation year. All "base amounts" are then divided by the community's equalized value TID Out to calculate the final percentage shown on the levy limit worksheet.

| Rule category           | Pre-2025 TIDs<br>secs. 66.0602(3)(dm) & (ds)          | Post-2024 TIDs<br>secs. 66.0602(3)(dq) & (dv)                                        |
|-------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------|
| Applies to              | TIDs created before January 1, 2025                   | TIDs created after December 31, 2024                                                 |
| Adjustment base         | 50% of the TID's total value increment                | 10% of new construction during the TID's active life                                 |
| Market impact           | Included (market appreciation expands the adjustment) | Excluded (strictly reflects physical new construction)                               |
| Early termination bonus | N/A                                                   | Can increase up to 25% of new construction if closed before 75% of expected lifespan |

#### Levy limit worksheet resources

- [Common questions](#)
- Instructions – [municipal](#) | [county](#)
- [Avoiding Common Levy Limit Worksheet Errors Article](#) – in Fall/Winter 2025 edition, pg. 8-9

**Questions? Contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).**

## Shared Revenue

### Sales tax growth drives funding increases for county and municipal aid programs

Under state law (2023 Act 12 and refined in the 2025–27 Biennial Budget, 2025 Act 15), funding allocations for both county and municipal aid (CMA) and supplemental county and municipal aid (SCMA) are directly tied to state sales and use tax revenue growth.

Based on sales tax revenues published by the Legislative Fiscal Bureau (LFB), the state is required to transfer additional funds into the Local Government Fund, which is the dedicated account that pays out local aid. The information below outlines the funding adjustments taking effect for both programs for fiscal years 2026 through 2028.

**Note:** Both programs distribute payments in July and November each year. As a result, local government distributions for calendar year 2026 fall within state fiscal year 2027 (July 1, 2026 – June 30, 2027).

#### County and municipal aid (CMA)

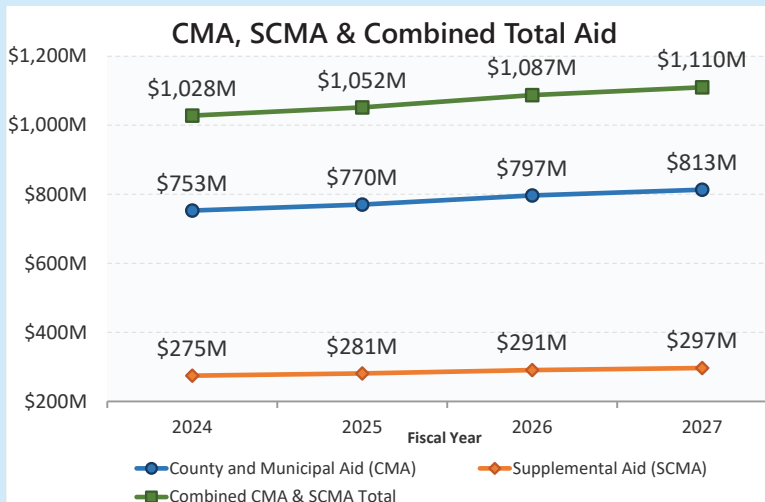
The base level (2024) funding amount of \$753,075,300 has increased as outlined below.

- 2025 aid payments (FY26) – up \$17,320,700
  - Reflects a 2.3% increase based on state sales tax growth between FY24 and FY25
  - This shifts base-level funding from \$753,075,300 up to \$770,396,000
- 2026 aid payments (FY27) – increased an additional \$26,193,500 or 3.4%, elevating total funding to \$796,589,500
- 2027 estimate (FY28) – estimated increase of \$16,728,379 (2.1%) results in total aid of \$813,317,879

#### Supplemental county and municipal aid (SCMA)

First distributed in 2024, SCMA had a base level funding of \$274,867,200 that has been adjusted as outlined below.

- 2025 aid payments (FY26) – 2% increase (\$6,322,000) raised the total to \$281,189,200
- 2026 aid payments (FY27) – increase of \$9,560,400 (3.4%), pushing total funding to \$290,749,600
- 2027 estimate (FY28) – estimated increase of \$6,105,741 (2.1%) results in total aid of \$296,855,341



#### Key administrative takeaways for clerks

- **Budget impact** – local officials should account for updated state aid estimates during upcoming budget cycles. Future aid payments are automatically adjusted each year based on state sales tax revenues.
- **DOR notices** – DOR issues revised (2026) and original (2027) estimates by September 15 each year, as well as July and November payment notices – all are available on the DOR website and in [MyDORGov](https://www.mydor.gov)
- **Contact us** – at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov) with any local aid estimate or distribution questions



#### Aid at a Glance

|                          | 2024 Base Level | 2025 (FY26) (+2.3%) | 2026 (FY27) (+3.4%) | Estimated 2027 (FY28) (+2.1%) |
|--------------------------|-----------------|---------------------|---------------------|-------------------------------|
| County and municipal aid | \$753,075,300   | \$770,396,000       | \$796,589,500       | \$813,317,879                 |
| Supplemental aid         | \$274,867,200   | \$281,189,200       | \$290,749,600       | \$296,855,341                 |
| Combined Total           | \$1,027,942,500 | \$1,051,585,200     | \$1,087,339,100     | \$1,110,173,220               |

## Shared Revenue

### Utility aid for energy storage facilities

Starting with 2027 payments, [2025 Wisconsin Act 163](#) (effective April 4, 2026) creates additional utility aid for counties and municipalities with energy storage facilities or liquefied natural gas storage facilities within their communities.

An energy storage facility is defined under state law (sec. [79.005\(1j\)](#), Wis. Stats.) and includes hydroelectric pumped storage, compressed air energy storage, regenerative fuel cells, batteries, superconducting magnetic energy storage, flywheels, thermal energy storage systems, and hydrogen storage, or a combination of these, or any other similar technologies as determined by the federal energy regulatory commission. The facility must have a nameplate capacity of one megawatt (MW).

### Utility aid

- **Energy storage facility** – with a nameplate capacity of at least one megawatt (MW) will generate aid equal to \$1,000 per MW (one-third to town, two-thirds to county or two-thirds to city/village, one-third to county)
- **Liquefied natural gas facility** – generates aid equal to 9 mills (\$9 per \$1,000) of its net book value (3 mills to town, 6 mills to county or 6 mills to city/village, 3 mills to county)

Utility companies will begin reporting information to the Wisconsin Department of Revenue (DOR) for these storage facilities on their 2027 Utility Company Assets Report (Form UT-144) due by June 1, 2027.



*Liquefied natural gas facility*

### Important dates

- **By September 15, 2027** – DOR will include the additional utility aid on the 2027 Revised and 2028 Original [shared revenue estimates](#)
- **November 15, 2027** – DOR will distribute the first utility aid payment including these additional amounts – view [shared revenue payment notices](#)

**Questions?** Contact [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

## Net New Construction (NNC) Values

As a result of 2023 Wisconsin Act 12, DOR certified the new TID-adjusted Net New Construction percentage starting in 2026. The new information was incorporated into two existing reports – Net New Construction and TID Net New Construction. On both reports, net new construction values and percentages may be adjusted to account for the statutorily required treatment of tax increment districts (TIDs) created after December 31, 2024.

| Example                 |                                             |                                               |                                   |               |                                                                       |
|-------------------------|---------------------------------------------|-----------------------------------------------|-----------------------------------|---------------|-----------------------------------------------------------------------|
| 2025<br>Equalized Value | 2026<br>Net New Construction<br>(NNC) Value | 2026<br>TID Adjusted<br>NNC Value<br>(Act 12) | 2026<br>TID Adjusted<br>NNC Value | 2026<br>NNC % | 2026 TID Adjusted<br>NNC %<br>(Use for Levy Limits<br>only if listed) |
| \$402,050,000           | \$11,383,400                                | \$10,997,500                                  | - \$385,900                       | 2.831%        | 2.735%                                                                |

### What's included?

- **Net new construction (NNC) percentage** – amount of new construction reduced by any demolition or destruction of buildings, and may include corrections to the prior year
- **TID-adjusted NNC percentage** – for TIDs or communities with TIDs created after December 31, 2024 – amount of NNC adjusted to include 90% of the new construction within any TID created after December 31, 2024

### What to use

- **Levy limits** – the allowable annual increase (i.e., valuation factor) is based on the TID-adjusted NNC percentage if applicable. If it is not listed, the NNC percentage is used.
- **Expenditure restraint incentive program (ERIP)** – uses the NNC percentage only. Do not use the TID-adjusted NNC percentage for ERIP.



### Web page resources

- [Net new construction](#)
- [TID net new construction](#)

**Questions?** Contact the [Equalization district office](#) in your area.

## Updated Manufacturing Web Roll Application

### Manufacturing Assessment Rolls

Select Year:

Year

Select County:

County

Select Municipality:

Municipality

Select Report Type:

Report Type

Choose Type:

Type

View Legend

Get Data

Clear

View Report



On September 16, 2026 – the Wisconsin Department of Revenue (DOR) launched the enhanced [Manufacturing Assessment Roll application](#).

Over the past year, DOR developed a new online application for manufacturing assessment rolls based on feedback from users. The enhanced application provides improved search and filtering capabilities, more flexible download options, and a more user-friendly experience overall.

### What's new

- **Updated search and filter functionalities** – find the information you need faster with improved search and filtering tools. You can search by year, county, municipality, roll type (full value, equated, corrections), and property type (including personal property for years 2023 and prior).
- **More download options** – the application continues to allow you to download rolls as a PDF and now includes the ability to download information as a CSV output for easier data use and analysis
- **Similar look and feel** – the application's familiar layout remains the same, making it easy to use right away



We understand that manufacturing assessment rolls are a key resource for assessors, municipal clerks, and other local officials who require this accurate property data.

### Questions?

Contact the [Manufacturing district office in your area](#).

## Provide Assessment Data (PAD)



The Wisconsin Department of Revenue (DOR) launched our new enhanced PAD system in June 2026. Assessors and their assigned staff gained an improved user experience with this updated application, which is housed in DOR's [My Tax Account \(MTA\)](#).

### Getting started

- Assessors must [register in MTA](#) to search and download sales for contracted or assigned municipalities
- View the registration instructions and video to get started along with PAD instructions and reference documents – available on the [Assessor](#) web page

### Submitting sale information

- Assessors must use updated schema to submit PAD sales information. Schema information required for this process is available on the [Assessor](#) web page. Assessors must contact their software vendors to update schema information.
- Downloading sales information includes the receipt number as of Aug. 14, 2026; however, do not include the receipt number in the electronic PAD submission
- DOR continues to update the [Assessor](#) web page with additional information in response to questions and feedback

### Questions?

- Functionality within MTA or PAD software – contact [otas@wisconsin.gov](mailto:otas@wisconsin.gov)

- Specific sales information – contact [Equalization district office in your area](#)



## Real estate transfer return resources

The Wisconsin Department of Revenue (DOR) provides many resources to assist customers with completing and managing the Real estate transfer return (RETR).

### Resources available on DOR's [RETR](#) web page:

- [RETR overview](#) – provides instructions on how to complete each section of the RETR
- [RETR walk-through video](#) – how to complete each section
  - Bookmark the entire video and/or individual sections for easy reference
  - Within the return, each section has a link to the corresponding part of the instructional video

### General instructional guides

- [File a RETR](#) – step-by-step instructions for filing a return in My Tax Account (MTA)
- [Save a RETR](#) – instructions for saving a partially completed RETR for later completion
- [Retrieve a saved RETR](#) – instructions for retrieving and continuing a previously saved RETR
- [RETR decedent](#) – guidance for reporting the removal of a decedent's interest in real property
- [RETR troubleshooting](#) – assistance with common issues encountered while completing an RETR
- [Transfer fee exemptions](#) – guidance for determining and reporting real estate transfer fee exemptions

### Amend a recorded RETR

- [Additional transfer fee due](#) – instructions for amending a recorded RETR when additional transfer fee is due
- [Refund](#) – instructions for amending a recorded RETR when requesting a transfer fee refund
- [Information correction](#) – instructions for correcting information on a recorded RETR
- [Amend an unrecorded RETR](#) – instructions for making changes to an RETR before the related conveyance document is recorded



### County instructional guides

DOR also provides guides specifically for county officials who work with RETRs:

- [Monthly transmittal](#) – guidance for completing and processing the County Monthly Transmittal Report
- [Register of deeds](#) – instructions for county register of deeds staff using the RETR system
- [Treasurer](#) – instructions for county treasurers working with RETR information and transfer fees
- [Real property lister](#) – instructions for county real property listers reviewing and processing RETR information
- [Officials – adding access](#) – instructions for county officials to add staff access to RETR/My Tax Account

### Questions?

- Specific transfer fee topics, review the [RETR](#) common questions or contact us at [retr@wisconsin.gov](mailto:retr@wisconsin.gov)
- Looking for information about a specific topic or transfer fee exemption?
  - Go to the [RETR](#) web page and select "[Search Common Questions](#)" in the "Common Questions" box
  - Enter your search criteria (ex: Land contracts)
  - Search results identify the common questions on the exemption or topic

## Safe at Home (SAH) Program Resources

Wisconsin's [Safe at Home](#) (SAH) address confidentiality program (sec. [165.68](#), Wis. Stats.) allows participants to use an assigned SAH address as their legal address, so their personal address is not made available in public records. Although a participant's name is not required to be redacted from public records, DOR redacts the participant's name, so it's not associated with the physical property address reported on a RETR.



### SAH participant

When a grantor, grantee, agent, or preparer is an SAH participant, they should enter their full name on the RETR and use the complete SAH assigned address shown on their participant card, including street address and the participant's ID number listed as a capital letter with three numbers (ex: Y123)

3902 Milwaukee St., #Xxxx  
PO Box 7188

### If a grantee is an SAH participant, they may select either:

- **Yes** – to use the grantee's address as the tax bill mailing address
- **No** – to enter their assigned SAH address separately in the tax bill mailing address section

**Note:** Always enter the physical property address in the "Parcel" section not the participant's assigned SAH address.

**Questions?** Contact us at [retr@wisconsin.gov](mailto:retr@wisconsin.gov).

## SLF Outreach

### Available resources

Are you interested in training? Would you like a speaker or DOR to host educational booth for your event? Do you need other resources?

### Reach out to us

We review requests based on our team's availability, relevance of the topic or information requested, and the session's anticipated reach.

If we can't accommodate your request, we'll work to provide guidance and resources, including upcoming educational opportunities.

Email us at [slf@wisconsin.gov](mailto:slf@wisconsin.gov) with your request.



### Upcoming training

Join us at these 2026 events!

- October
  - 7-9 [LWM civic conference](#)
  - 7-9 [WRDA fall conference](#)
  - 14 [WCTA Oct. conference](#)
- Nov 12 SLF roundtable
- Dec 3-4 [WGFOA winter conference](#)

Stay tuned for additional events.

### Wisconsin State Legislature Information

- [2025 WI Acts](#)
- [Statutes](#)
- [Administrative Code](#)
- [Rules](#)
- [Register](#)



### Connect with us!

### There are a variety of ways you can stay informed

We have various options you can choose from to get the most up-to-date information.

### Email updates

We can provide you with current information. Sign up for one of our email lists today.

- [Subscribe to DOR E-News](#) – select the list you'd like to get news for (ex: municipal clerks, assessors, RETR)
- [We can expand our email lists](#) – if you don't see a list that fits your needs, email us at [slf@wisconsin.gov](mailto:slf@wisconsin.gov) and we can create a new list

### Social media

Follow us on our sites.



### Need more information?

Check out our various web resources, publications, reports and common questions located on our website.

### Common web resources

- [Governments web page](#)
- [Tax incremental financing information](#)
- [Reports](#) (including interactive data (details on the right))
- [Government publications](#)
- [Innovation grants](#)
- [Property tax common questions](#)



### Interactive data

DOR's Research and Policy Division creates visualization reports showing valuable interactive data.

### Some key visualizations to view:

- [Local government finance](#)
  - [Local government dashboard](#)
  - [Town, village, city taxes](#)
  - [Equalized property values](#)
- [Local government aid](#)
  - [Lottery credit](#)
  - [Shared revenue](#)

### Other reports

- View other reports on the [Interactive Data Visualizations](#) web page



### Check out these MyDORGov resources before filing

- [MyDORGov webinars](#) – recording, presentation handout, and Q&A
- Helpful links on our [Governments page](#) – [filing timelines](#), [common questions](#), [reports](#), [guides and publications](#)
- Role-specific pages – [municipal clerk](#), [treasurer](#), [assessor](#), and [county officials](#) pages provide tailored filing timelines, resources, and instructions
- [New Local Government Officials page](#) – outlines important information to get you started in your new role
- [Training opportunities](#) – visit our [Training](#) web page to see upcoming webinars for MyDORGov and My Tax Account (MTA) users
- [Stay informed](#) – sign up for [email updates](#), read [SLF newsletters](#), and check the [2026 local government calendar](#)