

Wisconsin Dept of Revenue State & Local Finance Newsletter Spring/Summer 2024



Message from our administrator

Spring is upon us!

As Wisconsinites, we're no strangers to change – we encounter the changing seasons every year. Currently, there is much to adapt to.

In the last six months, our State and Local Finance Division (SLF) updated our guidance, forms, and systems for the repeal of personal property tax, reviewed TID personal property adjustment requests, and issued 2024 shared revenue estimates including the new supplemental county and municipal aid. These were significant transitions that will be monitored over the next few years.

In addition, SLF was able to implement long-standing innovative efforts such as the new lottery and gaming credit online filing platform, which allows property owners to submit claims electronically and automates much of the program's required data sharing between SLF and counties.

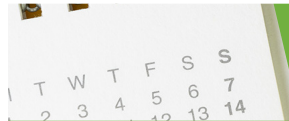
Collaboration with our customers and stakeholders is a critical component to many of these successful transitions, and I am thrilled with the ongoing collaboration with all of you. We've attended conferences and district meetings and assembled multiple workgroups to review legislation, assessment guidance, program requirements, and new filing processes. While we cannot name each of you, we appreciate the more than 20 associations and hundreds of local officials for your thoughts and feedback.

We're also thankful for your support in SLF recently attaining resources to move forward on the Innovation Grant programs. As we proceed with this new program and others such as Personal Property Aid and Maintenance of Effort reporting, we will maintain our focus on collaboration and providing excellent customer service.

Most importantly, we are bidding farewell to the Wisconsin Department of Revenue Secretary Peter Barca as he retires. Secretary Barca has demonstrated leadership through positive action, in addition to his focus on appreciative inquiry, diversity and inclusion, and employee well-being. He will be missed beyond measure, and we wish him well.

Valeah Foy

Valeah Foy, SLF Administrator



Important Calendar Dates

2024 calendars for: [local governments](#) | [assessors](#)

Apr 1	• Due to DOR – M-R Form (with extension)
Apr 15	• Due to DOR – TID administrative fee
May 1	• Due to DOR – expenditure restraint incentive program worksheet, room tax report and municipal financial report (MFR) with populations >2,500; stratified assessment data • DOR posts 2024 TID reports (active/terminations)
May 6	• DOR issues new May .school levy tax credit payment, pre-Act 12 personal property aid payments
May 15	• Due to DOR – MFR extended deadline • DOR posts annual assessment summary report
May 27	• State holiday – offices closed
Jun 3	• Provide assessment data system (PAD) open for 2024 sales
Jun 10	• Due to DOR – 2024 municipal assessment report and statement of assessment or after BOR • DOR posts manufacturing full value rolls
Jul 1	• Due to DOR – tax incremental district (TID) annual report, tax district exemption report, new maintenance of effort report and personal property value report, manufacturing classification requests for M&A credit only and/or 2025 real estate assessment
Jul 4	• State holiday – offices closed
Jul 22	• DOR issues shared revenue (county and municipal aid, utility aid, expenditure restraint incentive program aid), exempt computer aid, video service provider aid, supplemental county and municipal aid • DOR issues property tax credits (school tax levy credit and first dollar credit payments)
Jul 31	• Due to DOR – combined annual financial report for municipalities with populations >25,000 and counties
Aug 1	• DOR releases preliminary 2024 equalized, TID, and net new construction values for review
Aug 7	• Due to DOR – feedback on preliminary 2024 equalized, TID, and net new construction values
Aug 15	• DOR posts final 2024 equalized, TID, and net new construction values; personal property aid estimates (includes pre- and post-Act 12 aid) • Due to DOR – video service provider report
Sep 2	• State holiday – offices closed
Sep 5	• DOR posts county and municipal levy limit worksheets (approx. date)
Sep 13	• DOR posts 2024 revised estimate and 2025 original estimate shared revenue notices. Note: 2025 original estimates will include Act 12 increase from sales tax revenue to county/municipal aid and supplemental county/municipal aid.

Welcome to Our Team – Meet State and Local Finance's (SLF) Newest Employees

Manufacturing & Utility



Zach McClelland – became the Manufacturing & Utility Bureau Director in November 2023. Zach has been with DOR since 2001, and in SLF for the last 18 years. His most recent role was lead for the Telecommunications & Utility team.



Dilin Fennell – started as the Eau Claire Manufacturing District Supervisor in January 2024. Prior to this role, Dilin was a Property Assessment Specialist for the last 13 years in SLF's Eau Claire District Office.



Stephanie Holt – became the Milwaukee Manufacturing District Supervisor in January 2024 after serving as a Property Assessment Specialist in SLF's Milwaukee District Office since 2016.



Corrine Cross – is a recent addition to our Milwaukee Manufacturing Bureau's District Office as a Property Assessment Specialist. Corrine brings experience as a licensed realtor to her new role at DOR.



Stacy Leitner – joined the Local Government Services Bureau in January 2024 as a Real Estate Transfer Return Auditor. Stacy has over 25 years experience in government service, working in various positions involving statistics, computer systems, statutes, and finance.

LGS

Equalization



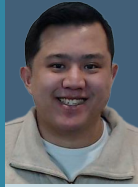
Chuck Paskey – became the Equalization (EQ) Bureau Director in February 2024. He's held various roles at DOR since 2013, most recently an EQ Supervisor. Prior to DOR, Chuck was a property appraiser and deputy assessor and was an active committee member with the Wisconsin Association of Assessing Officers.



Ken Schumacher – joined our Equalization Bureau as a Property Assessment Specialist in our Milwaukee District Office. Prior to his new role, Ken was a high school social studies teacher and wrestling coach. He also has experience as a home inspector.



Cristian Brei – joined our Equalization Bureau as a Property Assessment Specialist in January in our Madison District Office. Cristian has prior experience in inspecting, listing and appraising property.



Kelvin Tay – began his IS Business Automation role within SLF's Office of Technical & Assessment Services (OTAS) in January 2024. Prior to DOR, Kelvin worked as a Project Manager.



Soujanya Jarabana – started her IS Business Automation Senior role within OTAS in January 2024. She previously worked as a crash database manager – actively formulating requirements, providing support to users and performing tests on the software systems used.

OTAS

Equalization Bureau



DOR appraisal studies

Equalization staff complete appraisal studies in multiple counties each year, with a goal to review all counties at least once every 10 years. We refer to this process as field review projects. The projects are conducted in municipalities that have minimal sales evidence in any given year, making it challenging for

DOR to identify specific market value changes to apply to a municipality's equalized value. The field review projects result in an adjustment to each municipality's equalized value.

The projects begin in July of each year and are completed the following May, with the results applied to that year's equalized value. Due to the timing of the appraisal work, the project results do not capture market value changes from the prior year sales. Prior year sales are analyzed by DOR to adjust the current year equalized value in all municipalities, whether a municipality also has an adjustment resulting from a field review project.

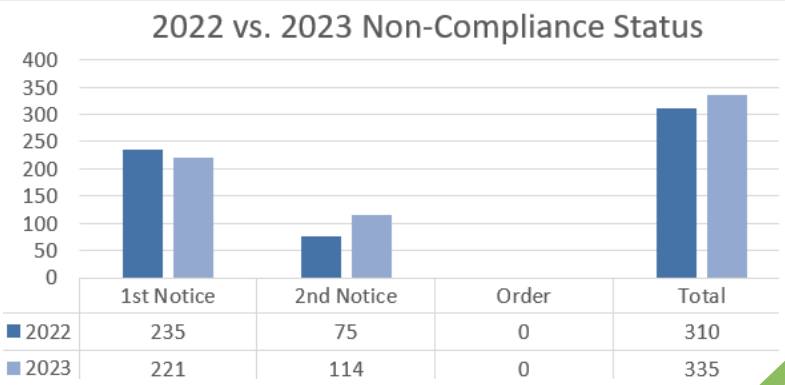
- During the 2023-2024 project year, DOR staff completed projects in the following counties:
- Burnett
 - Clark
 - Dane
 - Douglas
 - Kenosha
 - Oconto

The 2024 equalized values for most of the municipalities in these counties will include value adjustments for both field review projects and annual economic changes based on 2023 sales data.

2023 Final 70.05 Non-Compliance Notices

On February 13, 2024, DOR issued the [final 70.05 municipal compliance status](#) for 2023. The data used to measure compliance includes each municipality's Statement of Assessment (SOA) and its equalized value, which incorporates corrections of the municipality's 2023 equalized value to be applied to its 2024 equalized value. DOR rescinded 140 preliminary non-compliance notices issued on November 1, 2023 to municipalities who had an outstanding SOA or corrections to their equalized value due to late 2023 Municipal Assessment Reports filed by the municipalities.

114 municipalities received a second (final notice) of non-compliance in 2023, making 2024 their final year to achieve 70.05 compliance through an assessment revaluation, a 52% increase over 2022. DOR works closely with municipalities in their final year of compliance to help ensure compliance will be met at the end of 2024. More information about 70.05 compliance can be found on DOR's [website](#).



New reports created due to 2023 Wisconsin Act 12



Maintenance of Effort (MOE) Summary Report

Due to state law (sec. [66.0608\(2m\)](#), Wis. Stats.) formed under [2023 Act 12](#), DOR is creating a new online Maintenance of Effort Report (Form SL-305), common questions, and form instructions along with four certification forms that we will post to our [website](#) in the near future. All counties and municipalities are required to e-file the report (including certifications as attachments), by July 1 each year. Listed below provides a brief outline on this new filing requirement.

Note: We'll provide more MOE reporting information soon.

Important – before you file

- 1** **Review DOR's resources** – which will include common questions and form instructions, as well as the four certification forms.
- 2** **Complete certification forms** – the person responsible for providing law enforcement, EMS, and fire services must complete the applicable certification form(s) and provide them to the clerk. Remember, these are certifications and while DOR has provided examples to help, any reasonable method of calculating the various certifications may be used. Be sure to retain calculations, however, you do not need to provide them to DOR.
- 3** **Complete Form SL-305** – the county and municipal clerk must complete Form SL-305: Maintenance of Effort Report through [MyDORGov](#), making sure to attach the certifications provided to them by the person responsible for providing the service.

Satisfying requirements

Please note, if in any year a county or municipality does not satisfy the maintenance of effort requirements under sec. [66.0608\(2m\)](#), Wis. Stats., DOR must reduce the county's or municipality's total aid payments under secs. [79.036](#) and [79.037](#), Wis. Stats. by 15% in the next year.

This means the county and municipal aid payment and the new supplemental county and municipal aid will be reduced by 15% in the next year.

Personal Property Value Report and Aid



2023 Personal Property Value Report

DOR posted the new PA-551: 2023 Personal Property Value Report on March 1, 2024. This is a one-time report each municipal clerk (or designee) must e-file through [MyDORGov](#) by the July 1, 2024, filing deadline. DOR will use the locally assessed personal property values reported on this form, in conjunction with DOR assessed manufacturing personal property values, to complete your Act 12 personal property aid estimate on August 15, 2024 and distribute your aid payment on the first Monday in May annually, beginning in 2025.

Before filing the PA-551 form, be sure to:

1. Review DOR resources including [common questions](#) and [form instructions](#)
2. Confirm the 2023 locally assessed personal property values for your TID and non-TID parcels with your assessor – make sure to remove any amounts shifting to the real estate assessment roll



Under state law, if a municipality does not file by:

- **July 1, 2024** – the municipality's 2025 Act 12 personal property aid payment is reduced by 25%
- **July 15, 2024** – the municipality forfeits its 2025 Act 12 personal property aid payment and DOR will use the best information available to calculate the appropriate aid payments for the applicable taxing jurisdictions

Questions? For more information, review the personal property value report and aid [common questions](#) or contact us at lgs@wisconsin.gov.



Additional school levy tax credit payment

New May payment – starting in 2024

[2023 WI Act 19](#) created sec. [79.10\(7m\)\(a\)\(1.a.\)](#) and [\(1.b.\)](#), Wis. Stats., which provides an additional

school levy tax credit payment (SLTC) starting in May 2024, and continuing on the first Monday in May each year thereafter. Before Act 19, the SLTC payment was distributed only on the fourth Monday in July.

Estimated amounts for both 2024 May and July payments were posted on our [website](#) on November 20, 2023.

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

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

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

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



Applying for the lottery and gaming credit

Check out our new Lottery and Gaming Credit Online Application Portal

Let your property owners know, there's now an easier way to apply for the lottery and gaming credit.

The Wisconsin Department of Revenue (DOR), unveiled the lottery and gaming credit online filing platform located on our website in February 2024. Wisconsin homeowners can use this online portal to apply for the lottery and gaming credit, which replaces the lottery and gaming credit PDF forms.

Property owners can now file for the lottery and gaming credit completely online through the [Lottery Credit Online Application Portal](#) – without the added step of printing, mailing or emailing. The portal directs property owners to the correct form through a selection page with help bubbles to provide guidance along the way.

Benefits of the e-filing system include:

- Property owners file for the lottery and gaming credit completely online – through MyDORGov's public-facing portal
- Portal guides property owners to the correct form by asking a few questions on a selection page
- Forms provide completion guidance through help bubbles
- Data from the form is shared electronically with county and municipal treasurers

To apply:

- Visit – the [Lottery and Gaming Credit Forms](#) web page
- Click "[Lottery Credit Online Application Portal](#)"
- If eligible – apply for:
 - » 2023 credit – by October 1, 2024
 - » 2024 credit – by January 31, 2025

Resources include:

- [Informational poster for property owners](#) – display in local government offices
- Walk-through videos:
 - » [Lottery and gaming credit – Form LC-115](#)
 - » [Late lottery and gaming credit – Form LC-315](#)
- [Common questions](#)



Need a speaker to enhance your event?

SLF staff would be happy to present for your group or organization

If you have a topic you'd like us to speak on, let us know. We can provide an overview or take a deeper dive into the subject of choice.

Possible topics include:

- Shared revenue
- Assessment practices
- Levy limit
- Personal property
- MOE reporting
- and many others...

Send your speaking request to slf@wisconsin.gov.

Attention new clerks!

Welcome to your municipal clerk role! Your position is very important in keeping your local government running smoothly and obtaining valuable resources and aid for your community.

The Wisconsin Department of Revenue, State and Local Finance Division (SLF) is here to guide you. We have resources available and offer a variety of training, including our upcoming MyDORGov webinar listed below.

Resources include:

- [Municipal Staff Filing Timeline & Resources Guide](#) – includes important dates and role duties throughout the year. Make sure to keep it handy all year long.
- [2024 local government calendar](#)
- [Navigating our website video](#) – walks you through how to get to the web pages and resources you need in your role
- Important web pages – [Governments](#) | [E-Services Online Filing](#) | News pages: [Municipal/County Officials](#) | [Assessors](#)

Upcoming webinar

SLF is holding our Annual MyDORGov webinar on May 15, 2024. Municipal clerks and other local officials use this online system to e-file required forms with DOR. This webinar provides an overview of MyDORGov, including how to obtain access to the system and how to file a form. See [page 11](#) for more details.

Webinar date/time – May 15, 2024 from 10-11 a.m.

Register now

Questions? Contact us at lgs@wisconsin.gov.





TID 2023 Act 12 personal property adjustments update

Law changes created a new process for municipalities to request DOR to reduce a Tax Incremental District's (TID's) base value by the amount of the exempt personal property. Wisconsin [2023 Act 12](#) exempted personal property from taxation, effective January 1, 2024.

Items to note:

- DOR received 637 requests for base value adjustments. That's 45% of the estimated 1,429 active TIDs.
- DOR TIF staff will complete 2024 TID base value adjustments and email updated base value letters later this year
- Personal property adjustment removal is a one-time request:
 - » Submit one request for each TID that includes personal property in the base value
 - » If your municipality already submitted a request, you do not need to resubmit
- Do not submit a request:
 - » When a TID's base value does not include personal property
 - » For a TID the municipality will terminate before April 15, 2025

Didn't submit a request? There's still time!

- Email the completed [Personal Property Removal Workbook](#) to tif@wisconsin.gov
- DOR will review requests received between November 1, 2023 and October 31, 2024 for adjustment in the 2025 tax year

Additional information

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

Questions? Contact us at tif@wisconsin.gov.

Is your municipality planning to create a Tax Incremental District (TID) in 2025?

[2023 Act 12](#) changed the levy limit adjustment for TIDs created in 2025 or later



This change applies when a municipality adopts a creation resolution after Sept. 30, 2024. These TIDs use Jan. 1, 2025, assessment values to establish the TID's base value. The Joint Review Board (JRB) resolution approving the TID must state the expected termination year.

When the TID terminates, DOR will use the JRB expected termination year to determine whether the TID is eligible for an additional levy limit adjustment. TIDs that terminate within 75%

of the JRB's expected life receive an additional 15% adjustment. DOR anticipates using the TID's base year and effective termination year to calculate the TID's actual life.

Expected termination year

State law does not define the expected termination year.

When identifying the expected termination year, the JRB could consider:

- TID's maximum life as described in state law
- When the TID's project costs (and any debt) will be paid
- How the April 15 deadline affects the effective termination year – when the municipality adopts a termination resolution:
 - » Before April 15 – termination is effective the current calendar year
 - » After April 15 – termination is effective the following calendar year
- » See [Termination Timeframes](#) for termination date examples

Questions? Contact us at tif@wisconsin.gov.

Important reminder

Levy limit adjustment changes for TIDs with a 2025 (or later) base year

- TID new construction annual levy limit adjustment – municipalities may use up to 90% of new construction within a TID to determine the levy increase
- TID termination levy limit adjustment:
 - » Allows a one-time levy adjustment equal to 10% of the new construction value within the TID
 - » Adjustment may be increased by an additional 15% if the TID closes before 75% of the expected life, as determined by the JRB

Questions? Contact us at tif@wisconsin.gov.





Property assessment process

Municipal officials have a substantial interest when it comes to the assessment process. Since property taxes are used to fund the functions of government and education, it is essential municipal officials fully understand their role in the property assessment process. The Wisconsin Department of Revenue (DOR) provides the [Property Assessment Process Guide for Municipal Officials](#) to assist the municipality through the assessment process. The municipality's role includes, choosing an assessor if contracting for services, determining the type of assessment necessary, negotiating contracts/bids, setting expectations for dates of completion, and working with the assessor to monitor the deadlines and services delivered throughout the year, especially during a revaluation year.

Assessment types

Property assessment in Wisconsin operates on a cyclical basis. Each year, municipalities are required to create an assessment roll, a tax roll, and property tax bills for each taxable property.

There are four types of annual assessments performed by assessors – maintenance, full revaluation, exterior revaluation, or interim market update. Each of the annual assessment types have minimum requirements outlined in the [guide](#). Municipal officials should be aware of the requirements for each assessment type before making decisions or negotiating contracts.

1. Maintenance assessments

- Include general assessment duties an assessor must complete each year
- Examples: updating assessments for new construction or demolition, reviewing classification (e.g., agricultural, undeveloped), distributing notices of changed assessment, holding open book, signing the assessor's affidavit, and attending the board of review
- Processes for a maintenance assessment are identified in the statutes and are further explained on pages 12-13 of the [guide](#).

2. Revaluation assessment

- There are three different types of revaluations, which are defined by the type of work the assessor is contracted to perform
 - a. **Full revaluation** – is done when property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done in 10 years, or reassessment is required per sec. [70.75](#), Wis. Stats. The assessor completes interior and exterior inspections, measuring all buildings and creates new property records.

- b. **Exterior revaluation** – exterior inspections of all buildings and interior inspections of only buildings with changes, measuring or verifying measurements as needed and updating existing property records
- c. **Interim market update** – updates assessments for changes in the market and only requires interior and exterior inspections for buildings with changes

- See pages 14-18 of the [guide](#) for additional information

Choosing a revaluation type

Selecting the correct type of revaluation is an important decision for a municipality. There is a helpful chart on page 19 of the [guide](#) to help the municipality decide the type of annual assessment that best meets the municipality's needs. There are many items to consider including, but not limited to:

- **Compliance** – under state law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.), each municipality must assess all major classes of property within 10% of full value in the same year, at least once within a five-year period
- **Uniformity** – are classes of property values changing at a different pace in the market? For instance, is the residential property market increasing faster (or slower) than the commercial property market?
- **Length of time** – since last full revaluation
- **Quality and accuracy** – of the existing property records
- **Number of complaints from taxpayers** – are you receiving complaints about the equity or fairness of assessments?

Contracts

When a municipality decides to contract for assessment services, it is important for the contract to clearly outline the scope of the work to be performed. The contract needs to include these details to ensure the work is performed according to state law, the [Wisconsin Property Assessment Manual](#), and the expectations of the municipality. Contracts should include the anticipated completion dates for steps throughout the assessment cycle and a date for completion of the assessment roll. See pages 22-48 of the [guide](#) for additional information and sample contracts. Municipal officials should consult with the municipal attorney when contracting for services.

Questions?

- Visit our [Governments](#) page for additional information including common questions, guides, and calendars
- Contact bapdor@wisconsin.gov



Assessor information

Holding an effective Board of Review (BOR)



The BOR has the responsibility to examine facts impartially and provide the basis for official action when correcting errors on the assessment roll and handling property assessment appeals.

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

BOR requirements

- **Attend annual training** – each year at least one BOR member is required to attend this DOR approved training
- **Request materials** – including handbook and video
- **Note:** DOR recommends having multiple BOR members attend the annual training

2024 BOR resources/training

The resources and training listed below help assist the BOR members to develop impartial and effective hearing strategies while protecting taxpayers' constitutional rights.

Available resources

- 2024 [Board of Review Handbook](#) is in chronological order to match the appeal process
- 2024 [BOR Training Exam](#) is new. You must use it for certification of the BOR member.
- Four new [training videos](#) are available for purchase from the UW-Madison Extension. The videos provide specific information for BOR clerks and board members.

Training offered at:

- [UW Extension Local Government Center](#)
- [Wisconsin Towns Association](#)
- [Wisconsin Municipal Clerks Association](#)

Reminders to clerks and BOR members for 2024

1. After completing the BOR training, e-file the [Training Affidavit](#) (Form PA-107) through MyDORGov
2. Work with your assessor to ensure you are using the updated forms below. Some forms were updated due to 2023 WI Act 12's removal of personal property.
 - » [Notice of Changed Assessment](#) – PR-301
 - » [Assessor's Affidavit](#) – PA-533
3. Schedule meetings timely to avoid delays in the equalization and tax bill process

Questions? Contact us at bapdor@wisconsin.gov.

DOR updates assessor certification exams

Did you know, under state law, assessors must be certified?

There are multiple levels of certification – assessment technician, property appraiser, assessor 1, assessor 2 and assessor 3. The required level of certification differs by municipality. Chapter 2 of the [Wisconsin Property Assessment Manual](#) outlines the duties for each certification level and the



certification type required for the assessor who signs the roll for each Wisconsin municipality.

To be certified in Wisconsin, assessors must pass an exam administered by the Wisconsin Department of Revenue (DOR). The exam includes questions on math, statistics, legal descriptions, construction, law, appraisal, and administration. Exams are updated periodically. Due to the 2023 Act 12 law change, DOR

updated all the certification exams to reflect the new statute language.

Assessor certifications are good for five years. Assessors must complete continuing education courses and attend the Annual Assessor Meeting four of the five years to renew their certification. DOR maintains a [list of courses](#) available on our website for continuing education credits.

Continuing Education Requirements by Certification Level

Level	Appraisal	Property Tax Law or Supervisory/Management	Total Program Hours Required
Assessment Technician	0	0	0
Property Appraiser	20	0	20
Assessor 1	15	15	30
Assessor 2	15	15	30
Assessor 3	3	27	30

Questions?

- See additional information on the [assessor certification](#) web page
- Contact us at bapdor@wisconsin.gov

County tax roll information

State law (sec. [59.25\(3\)\(e\)2.](#), Wis. Stats.) requires the county treasurer to provide the Wisconsin Department of Revenue (DOR) with the complete county tax roll by March 15 each year.

The Office of Technical and Assessment Services (OTAS) within DOR's State and Local Finance (SLF) Division gathered feedback from and collaborated with local officials and vendors to make improvements to the information DOR obtains within the rolls each year. Some of those changes include updating the country code to be consistent with USPS standards, parsing out address information into discrete fields, and allowing subclasses of property types to be submitted.

For a full list of changes and requirements for this year, review [2024 Assessment and Tax Roll Electronic File Transmissions](#).

Questions? Contact us at otas@wisconsin.gov.

Personal Property Exemption Information

Effective with the January 1, 2024, assessment, 2023 Wisconsin Act 12 created sec. 70.111(28), Wis. Stats., exempting personal property.



Exemption applies to:

- Personal property as defined in sec. 70.04, Wis. Stats.
- Steam and other vessels, furniture, and equipment

Does not apply to:

- Real property as defined in sec. 70.03, Wis. Stats.
- Buildings, improvements and fixtures on leased land, exempt land, and managed forest land that is assessed as real property under sec. 70.17(3), Wis. Stats.

Improvements on leased land assessed as real property

2023 Act 12 amended sec. 70.17(1), Wis. Stats. and removed the option of assessing improvements on leased land as personal property or real property. Starting with the 2024 assessment, improvements on leased land must be assessed as real property.

State law provides two processes to list and value buildings, improvements, and fixtures that are on leased land, exempt land, forest cropland, and managed forest land.

Processes include:

1. Update the existing parcel's listing and value to include all buildings, improvements and fixtures

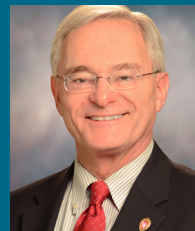
- a. Assessor updates the existing parcel's real property listing and valuation to include the land and all buildings, improvements, fixtures and rights and privileges appertaining thereto
- b. Listing and valuation includes:
 - » Manufactured and mobile homes (unless subject to a parking permit fee under sec. 66.0435(3), Wis. Stats., or otherwise exempt under a state law)
 - » Buildings, improvements, and fixtures on leased lands, on exempt lands, or on DNR forest program land (managed forest land)
- c. Parcel owner:
 - » Receives the Notice of Changed Assessment
 - » Is able to appeal the assessment
 - » Receives the tax bill

2. Create a separate parcel for the buildings, improvements and fixtures

- a. Property owner may create a separate parcel through a certified survey map, subdivision plat or condominium plat that contains parcel descriptions and are recorded with the Register of Deeds
 - » See the [Register of Deeds Association](#) website for a recording document specific to a building, improvement or fixture
 - » Contact the county real property lister where the property is located to determine what process may work best for the property
- b. Municipality may create a separate parcel through the assessor plat process
- c. Each land parcel owner and each building, improvement or fixture parcel owner:
 - » Receives a separate Notice of Changed Assessment specific to the parcel
 - » Is able to appeal the assessment specific to the parcel
 - » Receives a separate tax bill specific to the parcel

Resources

- [2023 Act 12 Summary](#)
- [Common questions](#)
- [Assessor training](#) – see Office of Technical Services session
- [Wisconsin Property Assessment Manual](#) – see Chapter 18
- [Guide for Property Owners](#) – see page 10



Message from Secretary Barca

By the time you read this, you may already be aware that I am leaving the Wisconsin Department of Revenue. I've spent the last week connecting with staff and stakeholders, reflecting on our many accomplishments, since I became Secretary in 2019.

Perhaps the most important is the generational increase in Shared Revenue. Act 12, a historic, bipartisan compromise, addressed the dire need to increase funding for local governments. Decades overdue, the boost in aid ensures local governments can deliver vital services to their citizens for years to come. It is also important to note the initiative included the Innovation Fund. We appreciate all the valuable feedback you provided to us, which you will see reflected in our administration of this program.

I am also extraordinarily proud of our quick response to the needs of Wisconsinites during the pandemic. Our department was uniquely suited to distribute federal COVID relief funding to businesses, farms, and local governments; Wisconsin rated first in the nation for getting funding into local communities.

The State and Local Finance Division has made so many improvements delivering education and services. Division Administrator Valeah Foy and Deputy Administrator Mary Gawryleski will continue to provide exceptional support to your communities. I will miss this job and the people I've worked with, but I feel terrific about where we are and where we are headed under this leadership team.



Manufacturing tax filing season

The Wisconsin Department of Revenue (DOR) completed another manufacturing tax filing season, our second since transitioning the manufacturing forms (M-R forms) into our electronic filing system, My Tax Account (MTA). M-R forms were due March 1 unless preparers applied for an extension to April 1, 2024. The move to MTA was successful and was well received by filers. To prepare for the season, in January, DOR held its annual MTA training webinar for manufacturers to walk through MTA for new users and provide a refresher for those who previously used the system. DOR also provides training content available on DOR's [Manufacturers](#) web page.

What's new?

[2023 Act 12](#) passed by the legislature exempts personal property from taxation. In response, DOR ceased and closed all personal property accounts of active manufacturers. DOR also discontinued the Manufacturing Personal Property Form (M-P) since there is no longer a filing requirement for manufacturing personal property.

Schedule R-5 (M-R form)

DOR updated this schedule to record where manufacturing operations occur. On the schedule, the preparer is asked to what extent the building is owner-occupied and to provide tenant information if the building has a tenant. The schedule is also intended to assist in reporting leasehold improvements that will become part of the real estate assessment. We heard from users who found the updated Schedule R-5 somewhat confusing. DOR will take steps to improve this schedule for the 2025 assessment.

Notification rolls

We posted the 2024 manufacturing real estate notification roll on our [Manufacturers](#) web page on February 15, 2024. We also posted the new business activity roll, which notifies users of the locations of all businesses currently classified as manufacturing (class 3) in their municipality. This roll replaces the manufacturing personal property assessment roll.

BOA

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 2023, the BOA received 175 objections, 24% fewer than in 2022. The Madison District Office received 34 appeals, Milwaukee 25, Eau Claire 71, and Green Bay 45. The BOA completed all the determinations by the April 1, 2024, 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.

Coming soon!

A manufacturing district office property assessment specialist will be reaching out soon to set up onsite visits for manufacturing real estate accounts. Onsite visits are vital to ensure we have the most current and correct data for our assessments and are held typically once every five years for manufacturing property.

2024 Manufacturing real estate assessment appeals – updates

Property owners filing an appeal, should take into account the manufacturing real estate assessment appeal process.

Filing an appeal for property owners

- Due date – no later than 60 days after the date of the assessment notice
- You must file an objection to your real estate assessment through My Tax Account ([MTA](#)):
 - » Have the Letter ID from your Notice of Manufacturing Real Estate Assessment available
 - » DOR will mail the notices in mid-June
- Review [MTA Manufacturing Appeal Filing Instructions](#)
- A manufacturing tenant (lessee) may file an assessment appeal for the leased real estate:
 - » Must provide written authorization from the real estate owner to appeal the assessment
 - » Use Form [PA-105](#) – Agent Authorization Form

Municipal objections/cross appeals

- Due date:
 - » Stand alone appeal – no later than 60 days after the date of the 2024 Full Value Notice
 - » Cross appeal – within 15 days after the owner's objection is filed
- New – Form [PA-132M](#) – Municipal Objection to Manufacturing Real Estate Assessment. Identify which type of appeal you are filing on new form.

Resources

- [Prop-066](#) – Guide to Manufacturing Board of Assessor Appeals
- [Manufacturing forms](#) web page
- [ETF-102M](#) – Electronic filing waiver request

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

Note: If you have questions or concerns about your assessment, contact the [Manufacturing & Utility Bureau District Office](#) responsible for the location of your manufacturing property. In some cases, an issue can be resolved without a formal appeal.



2023 Wisconsin Acts signed into law

The Wisconsin Department of Revenue (DOR) would like to inform you of bills recently signed into law impacting state and local finance. Listed below is each act, the state laws impacted along with a summary of the change and the effective date.

[2023 WI Act 121](#) – this act creates secs. 16.9565, 25.40(1)(L), and 66.0442, 77.54(71), sub chapter XIII of chapter 77 [precedes 77.997] and 196.01(5)(b)8, Wis. Stats., and amends secs. chapter 77 (title), 77.52(13) and 77.53(10), Wis. Stats., regarding electric vehicle charging stations.

This act exempts electric vehicle charging stations from public utility regulation. State agencies or local governmental units may own and operate a charging station if available for public use free of charge; and imposes an excise tax on electric vehicle charging. Effective March 22, 2024. The sales tax exemption is effective the first day of the 10th month beginning after publication, which is January 1, 2025.

[2023 WI Act 135](#) – this act creates secs. 66.1105(5)(bu) and 66.1105(6)(g), Wis. Stats., and amends secs. 66.0602(1)(d), 66.0602(3)(dq)1.(intro.), and 66.0602(3)(dv), Wis. Stats., regarding Tax Incremental District (TID) 10 in the city of Evansville, Rock County. Effective March 23, 2024, TID 10 in the city of Evansville shall count as 4% of the TID 12% value limitation. The act also applies the [2023 Wisconsin Act 12](#) levy limit changes to TID 10. The TID affordable housing extension is not available for TID 10.

[2023 WI Act 136](#) – this act creates sec. 66.1105 (6)(g), Wis. Stats., and amends secs. 66.0602(1)(d), 66.0602(3)(dq)1. (intro.), and 66.0602(3)(dv), Wis. Stats., for (TID) 14 in the city of Stevens Point, Portage County. Effective March 23, 2024, the TID 12% value limitation does not apply to TID 14 in the city of Stevens Point. It also applies the [2023 Wisconsin Act 12](#) levy limit changes to TID 14 in the city of Stevens Point, while the TID affordable housing extension is not available for TID 14.

[2023 WI Act 137](#) – this act creates secs. 66.1105 (6)(a)21, 66.1105 (6)(g), and 66.1105 (7)(ak)6., Wis. Stats., and amends secs. 66.1105 (7)(ak)2., and 66.1105(7)(am)4.a., Wis. Stats. Effective March 23, 2024, the maximum life and tax allocation period for TID 4 in the city of Antigo, Langlade County increases from 23 years to 32 years and the TID affordable housing extension is not available for TID 4.

[2023 WI Act 138](#) – this act repeals and amends numerous state laws to remove obsolete statutory language. Portions of secs. 60.85 and 66.1105, Wis. Stats. are amended and repealed

for TIDs with special exceptions that are no longer active. Sec. 70.47 (8)(d), Wis. Stats., is amended to remove the option for the appellant at the board of review to request attendance of witnesses in agreement with a state supreme court decision. The act also amends sec. 70.48, Wis. Stats., allowing use of an electronic assessment roll and removes the requirement that updates to the assessment roll by the board of review be in red ink. This is effective March 23, 2024 and TID sections become effective January 1, 2025.

[2023 WI Act 139](#) – this act creates secs. 79.005(1h) and 79.04(8), Wis. Stats., and amends secs. 79.04(5)(a)(intro.) and 79.04(5)(b)(intro.), Wis. Stats. Effective March 23, 2024, utility aid payments are adjusted for a decommissioned production plant that is defined as the earliest of either (a) a production plant is no longer recovered through the utility's rates; or (b) a production plant is transferred to a person who is not subject to the annual state license fee. Payments are not reduced when one or more, but not all, of the power generation units permanently cease generating electricity. Payment phase out begins when the production plant is decommissioned, and payments are based on the amount received in the year before the first power generation unit permanently ceased generating electricity.

[2023 WI Act 140](#) – this act creates sec. 76.81(2), Wis. Stats. and amends sec. 76.81, Wis. Stats., to exempt tangible personal property of a telephone company, effective January 1, 2027.

[2023 WI Act 146](#) – with various effective dates, this act includes changes relating to DOR administration; repealing and amending numerous state laws for sales and use tax, withholding, capital gains and lottery games. It also provides additional positions within the State and Local Finance Division to implement the new shared revenue programs created by [2023 Wisconsin Act 12](#).

[2023 WI Act 207](#) – this act creates, repeals, and amends numerous state laws regarding county sale of tax-deeded lands. It changes the county sale notice requirements of tax-deeded lands, requires a county to have an ordinance allowing former owners the right to repurchase the property, and allows the county to petition the court for relief from any of the Ch. 75 provisions. This is effective for land acquired on or after April 1, 2022, unless the land is sold prior to June 22, 2024. For the notice of sale for tax-deeded lands acquired before the effective date of the act, the act first applies on November 19, 2024.

[2023 WI Act 235](#) – this act creates secs. 8.10(7), 19.36(14), 19.55(2)(cm), 59.43(1r), and 757.07, Wis. Stats., and amends secs. 19.36(11) and 19.55(1), Wis. Stats., regarding judicial officer privacy. It establishes privacy protections for judicial officers and a procedure for a judicial officer to request protection of the personal information of the judicial officer and the judicial officer's immediate family. Effective April 1, 2025, a government agency may not publicly post a judicial officer's personal information when the government agency receives a written request from the officer that the agency refrain from disclosing the personal information.

Need more details?

For more information on 2023 Wisconsin Acts visit the [Wisconsin Legislature 2023 Acts](#) web page.

Upcoming Training Dates

SLF is training at these events

- Apr 26 [MTAW Spring Conference](#)
- May 15 [MyDORGov Webinar](#)
- Jun 6 [WCTA Conference](#)

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



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 slf@wisconsin.gov and we can create a new list
- **Need training or a speaker for your event** – send your request to slf@wisconsin.gov
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State and Local Finance Division

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- Independent work
- Advancement opportunities
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Upcoming MyDORGov Webinar Sign up Today!



DOR is hosting our MyDORGov Annual Refresher Webinar – on May 15, 2024

We are happy to announce our upcoming MyDORGov Annual Refresher Webinar. We'll provide an annual refresher on how to get started, accessing the system, and much more!

What is MyDORGov?

It's DOR's online filing system for local governments where users file required forms for the State and Local Finance Division. Note: MyDORGov is not My Tax Account (MTA). If you are interested in making payments through MTA or filing M-forms, see our training page for an appropriate webinar.

Who should attend?

New and current users of MyDORGov including municipal clerks and treasurers, county clerks and treasurers, special district representatives, and accountants or auditors who file forms for municipalities.

To register, click the link below:

May 15, 2024 from 10-11 a.m. – [Register now](#)

Webinar Topics

- Getting started/accessing the system
- Home page dashboard
- Updating your contact information
- Managing access – requesting your own office/access
- Managing others to file on your behalf – approving, denying, or removing access
- Using the system – filing a form, viewing historical filings and notifications
- Resetting your account – multiple email addresses
- Form highlight – brief overview of Form PA-551: 2023 Personal Property Value Report
- Q&A

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



- [Governments](#) page
- News pages – [Municipal/county officials](#) | [Assessors](#) | [Manufacturing](#) | [Telco/Utilities](#)

- [Municipal Staff Filing Timeline & Resources Guide](#)
- [Tax Incremental Financing](#)
- [Government guides/publications](#)

- [Reports](#) (including interactive data)
- [Property tax common questions](#)
- [Manufacturers](#) | [Telco/other utilities](#) pages