

Wisconsin Dept of Revenue State & Local Finance Newsletter Spring/Summer 2025



Message from our administrator

Creativity and Collaboration

Welcome – whether you're newly stepping into a role or have long served your community, thank you for your continued commitment to serving with purpose and care.

We know the landscape is shifting quickly, as policies change and technology advances. We're distributing new state aids (i.e., Act 12 personal property aid) for the first time in 2025 ([pg. 6](#)) and increasing county and municipal aid (CMA) payments for the first time since 2012 ([pg. 8](#)). We're also seeing an increasing number of municipalities navigating sec. 70.05 compliance requirements, highlighting the importance for municipal officials to be actively engaged in the property assessment process ([pg. 4](#)). At the same time, we recognize long-standing programs such as Tax Incremental Financing which continues to play an essential role in local economic development ([pg. 10](#)).

"None of us is as smart as all of us"

In times of rapid change, staying informed is vital and training is key. We're committed to providing impactful learning opportunities – both in-person and virtually – including the upcoming MyDORGov webinar and various outreach events ([pg. 13](#)). We also encourage you to explore the many tools and resources on the Department of Revenue's website. Use data and technology intentionally and stay connected. In recent months, we've worked closely with local government associations to address community issues and legislative complexities. The more we know, the better equipped we are to serve our customers and communities with resilience and innovation.

Let's meet this moment with creativity, clarity and a collaborative spirit. We appreciate our stakeholders and partners across the state that continue to provide input, share ideas, and work toward effective solutions. We encourage you to contact us with your questions, concerns, and recommendations. Together, we can navigate these changing times and continue building a strong future for Wisconsin.

Valeah Foy

Valeah Foy, SLF Administrator

Important Calendar Dates

2025 calendars for: [local governments](#) | [assessors](#)

Apr 1	Due to DOR – M-R form (with extension)
Apr 15	Due to DOR – tax incremental district (TID) administrative fee
May 1	<ul style="list-style-type: none"> Due to DOR – expenditure restraint incentive program worksheet, room tax report, municipal financial report (MFR) with populations > 2,500; stratified assessment data DOR posts 2025 TID reports (active/terminations) (approx.)
May 5	<ul style="list-style-type: none"> DOR issues new school levy tax credit payment, personal property aid payments
May 15	<ul style="list-style-type: none"> Due to DOR – MFR extended deadline DOR posts annual assessment summary report
May 26	State holiday – offices closed
Jun 2	<ul style="list-style-type: none"> Due to DOR – utility company asset report Provide assessment data system (PAD) open for 2025 sales
Jun 9	Due to DOR – 2025 municipal assessment report (MAR) and statement of assessment (SOA) or after BOR
Jun 12	DOR posts manufacturing full value rolls
Jul 1	Due to DOR – TID annual report, maintenance of effort report, manufacturing classification requests for M&A credit only and/or 2025 real estate assessment
Jul 4	State holiday – offices closed
Jul 28	<ul style="list-style-type: none"> DOR issues shared revenue – county and municipal aid, supplemental county and municipal aid, utility aid, expenditure restraint incentive program aid, exempt computer aid, video service provider aid DOR issues property tax credits – school tax levy credit and first dollar credit payments
Jul 31	Due to DOR – combined annual financial report for municipalities with populations > 25,000 and counties
Aug 1	DOR releases preliminary 2025 equalized, TID, and net new construction values for review
Aug 7	Due to DOR – feedback on preliminary 2025 equalized, TID, net new construction values
Aug 15	<ul style="list-style-type: none"> DOR posts final 2025 equalized, TID, net new construction values; 2026 personal property aid estimates Due to DOR – video service provider report
Sep 1	State holiday – offices closed
Sep 4	DOR posts county and municipal levy limit worksheets (approx.)
Sep 15	DOR posts 2025 revised estimate and 2026 original estimate shared revenue notices

Administrative Rule Update – Innovation Grant Program



DOR established an emergency and permanent rule
2023 Wisconsin Act 12 created the Innovation Grants Program, which includes the Innovation Planning Grant and Innovation Grant. The act also required the Wisconsin Department of Revenue (DOR) to establish administrative rules for the grants. In response, DOR created an emergency and permanent rule. The emergency rule was published with a notice dated November 13, 2024, and allowed for commencement of the grant programs while we completed the permanent rule process. The permanent rule process continues – there was a public hearing in February, followed by Governor approval of the final rule order, and a legislative review of the final rule order. Both the emergency and permanent rule are available on the legislature's website. For more information on the Innovation Grants, visit our Innovation Grants web page.

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

Local Government Services



Greg Edwards – joined our LGS Bureau as a Shared Revenue Auditor. He brought his vast experience in finance, risk management and modeling.



Rama Devi Lingampally – joined our LGS Bureau as a Shared Revenue Auditor. She brings much experience in grant administration, accounting and auditing.



Jonathan Hernandez – joined our LGS Bureau as a Property Tax Credit Auditor. Prior to LGS, he was a revenue agent and operations manager.

Equalization



Marc Brown – joined our Green Bay Equalization district office as a Property Assessment Specialist. Prior to joining our team, he worked as a field appraiser.



Randall Greene – joined our Milwaukee Equalization district office as Property Assessment Specialist. His background is in assessment and appraisal work.

Manufacturing & Utility



Kimberly Gray – transferred to our Green Bay Manufacturing district office as a Property Assessment Specialist. Prior to this role, she worked in OTAS.

Technical and Assessment Services



Dialah Azam – joined OTAS as a Property Assessment Practices Specialist. She has extensive experience in creating compliance and training materials.

We're
HIRING

JOIN OUR SLF TEAM!

See page 13 for more details

Municipal Retail Alcohol Beverage License Forms Update



Based on outreach efforts the Wisconsin Department of Revenue's Division of Alcohol Beverages (DAB) undertook last year, municipal clerks made it clear that an abbreviated renewal form was a priority for future licensing seasons. Unfortunately, the holidays, January 1 implementation deadlines, and staffing changes got in the way of creating a renewal form for the upcoming licensing season. Please continue to use Form AB-200 to process your new and renewal applicants for license year 2025-2026.

A bright future

DAB is prioritizing an abbreviated renewal form for the 2026-2027 licensing season that is expected to debut in Winter 2025. Further, we plan to conduct an annual review of license forms. As a result, the forms will be reviewed and updated (if necessary) every December. We've had a lot of changes in the last three years and hope to create a process that follows a more predictable schedule in the future.

For more information on retail alcohol beverage licensing for municipalities, review our updated [Publication 309](#).

Small changes

We made a few minor changes to streamline Forms AB-100 and AB-101. Please accept either version of these forms as part of a complete application package for 2025-2026.

Changes made to:

- **Form AB-100** – changed Part C, Question 1 relating to address history, to ask for the month and year a person permanently moved to Wisconsin
- **Form AB-101** – changed "Age" to "Date of Birth"

Why? – the previous versions of these questions required annual changes to this information due to the passage of time. Every year, we all get a year older and have lived in Wisconsin a year longer. Asking for the originating information eliminates the need to re-file annually just because another year has passed.

Provide your feedback!

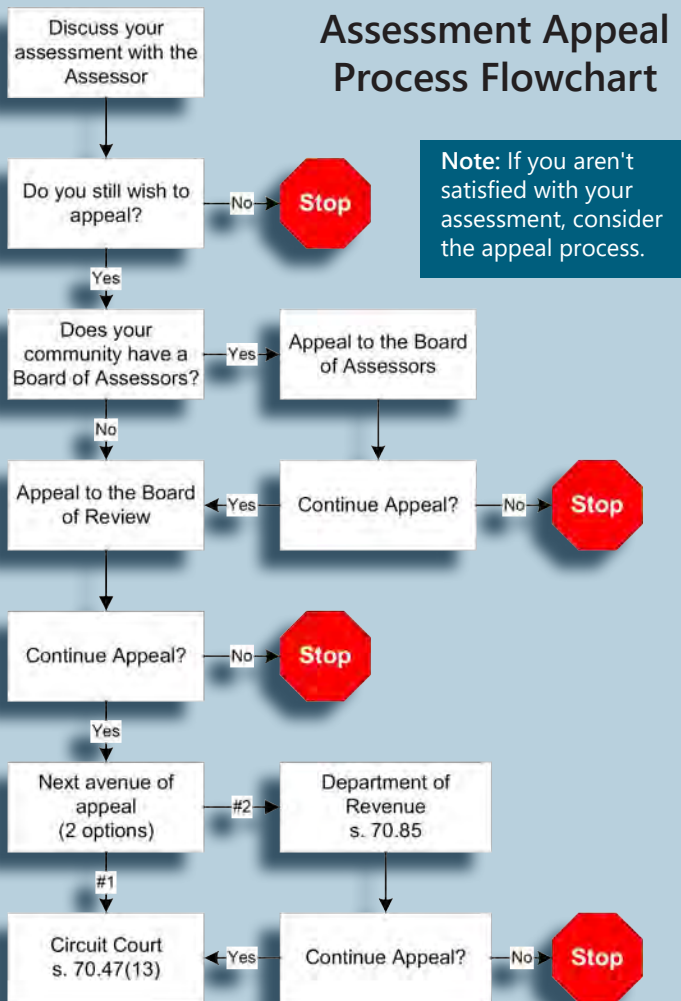
If you have suggestions about any license forms, email DORAlcohol@wisconsin.gov with "Retail Alcohol Beverage License Forms 2026" as the subject.

Appealing Board of Review Decisions

A property owner may appeal a municipal Board of Review (BOR) determination with the Wisconsin Department of Revenue (DOR) under state law (sec. 70.85, Wis. Stats.), for the current year only, and only if they contested the property assessment at the BOR. The flowchart below outlines a property owner's assessment review and appeal process.



Assessment Appeal Process Flowchart



Note: If you aren't satisfied with your assessment, consider the appeal process.

Appealing a BOR Decision

There are two options to appeal a BOR decision – appeal to circuit court or DOR.

Appeal to circuit court

Under sec. 70.47(13), Wis. Stats., a property owner may appeal a BOR decision to circuit court.

- Appeal by action of certiorari (a court order to review the written record of the hearing) within 90 days of receiving the BOR notification
- Court decides the case based solely on the written record made at the BOR
- **Note:** A property owner may file a hearing waiver with the BOR. If approved by the BOR, the hearing is waived, and the property owner appeals directly to the circuit court.

Appeal to DOR

Under sec. 70.85, Wis. Stats., a property owner may appeal a BOR decision to DOR.

Submit written complaint letter to DOR

- DOR must receive a timely written complaint, which is a request to appeal their BOR decision to DOR
- Complaint must include information about the property under appeal – name of the county and municipality (township, village, city) where the property is located, owner name, mailing address, and phone number
- Include \$100 filing fee
- Submit to the [district office in your area](#)

Appeal information

- The property's assessed value cannot exceed \$1 million or be located in a first-class city (city of Milwaukee)
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the value set by the BOR, and taxes are paid accordingly.
- Ten percent threshold – DOR may not change an assessment determined to be within 10% of the general assessment level of all other property in the municipality
- DOR will hold an informal conference with the property owner and the assessor where each may present evidence
- DOR's decision may be appealed by an action for certiorari in the circuit court of the county where the property is located

2024-2025 Appraisal Studies

Our Equalization Bureau has nearly completed the 2024-2025 appraisal studies. We conducted analyses in municipalities that had minimal sales evidence in recent years, making it challenging to annually identify class-specific market value changes. The studies are completed by county, on a cyclical basis, starting each July and utilize prior year sales. The studies result in adjustments to a municipality's equalized value in addition to annual economic market changes.



2025 Field Review Projects

District Office	County
Madison	Jefferson
Milwaukee	Ozaukee
Eau Claire	• Eau Claire • Pepin
Wausau	Adams
Green Bay	Sheboygan

Questions?

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

Questions?

- For more information, review the [2025 Guide for Property Owners](#)
- Review [BOR – Filing Objections/Forms](#) common questions
- Contact the [district office in your area](#)

70.05 Assessment Compliance

Significant increases to equalized values over the past several years have had an impact on assessment compliance across the state. Under state law (sec. 70.05, Wis. Stats), a municipality's assessed value of each major class of property must be within 10% of full value once every five years to remain in compliance.

If a municipality is out of compliance, DOR will:

- Send first notice – for the fourth year out of compliance
- Send second notice – for the fifth year out of compliance
- Order a supervised assessment/revaluation – in the sixth year

2024 Assessment Year

Preliminary non-compliance notices

- 567 preliminary notices sent on November 1, 2024
 - » 20% increase from 2023

Final non-compliance sent on February 14, 2025

- 168 preliminary non-compliance notices were rescinded
 - » Municipalities who had an outstanding SOA or corrections to their equalized value due to late 2024 Municipal Assessment Reports (MAR) filed by the municipalities
- 399 municipalities are non-compliant – a 9% increase from 2023
 - » 270 municipalities received a first notice of non-compliance
 - » 129 received a second (final notice) of non-compliance, which makes 2025 their final year to achieve compliance through an assessment revaluation. This is a 13% increase from 2023.
 - » If a municipality does not achieve compliance at the end of their final year, DOR issues an Order for Supervised Assessment, which requires DOR to hire an assessor and supervise the following year's assessment and charge the cost to the municipality

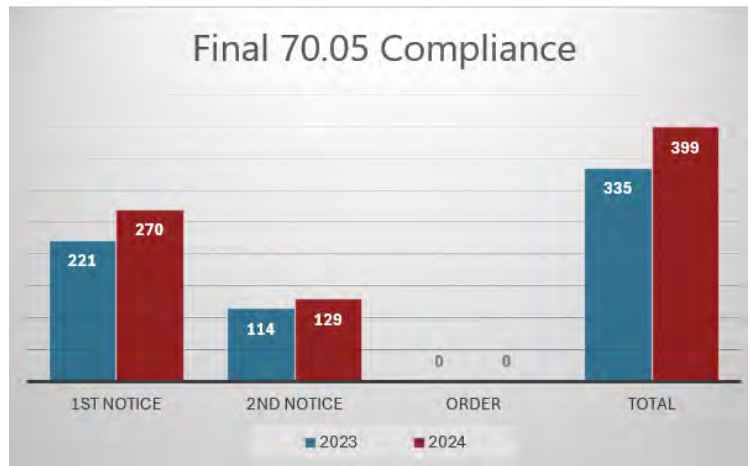
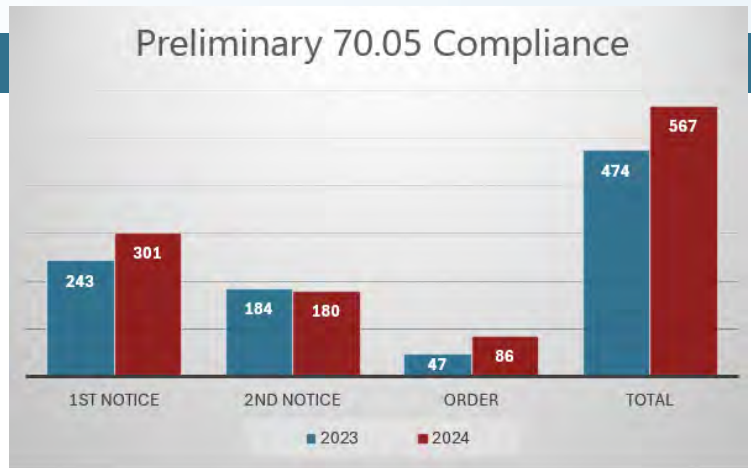
DOR continually communicates with municipalities in their final year of compliance to help ensure compliance is met by the end of 2025.

Questions?

- Visit our website for more information about [70.05 compliance](#) and [revaluation resources](#)
- Contact the [district office in your area](#)

On February 14, 2025, DOR issued the [final 70.05 municipal compliance status](#) for 2024. The municipality's Statement of Assessment (SOA) and equalized value (including pending corrections) is used to determine the assessment ratio for each property class. The class ratio is then used to determine compliance for each major class.

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



Tips for Planning an Assessment Revaluation to Comply with Sec. 70.05

The Wisconsin Department of Revenue annually posts the 70.05 assessment compliance status for each municipality on our [website](#). Preliminary 70.05 compliance status is available November 1, and final compliance is available the following February.

Steps to monitor your municipality's compliance status and plan for a revaluation:

- Check your municipality's compliance status on DOR's [website](#) – review "Major Class Municipal Compliance Status" column
- If your assessments are nearing or already non-compliant, contact your assessor to discuss the timing and process to complete a revaluation
- You may also consider issuing a request for bid to determine who will complete the revaluation

It's important to plan early for a revaluation. Planning several years before reaching your final year of non-compliance will help ensure you're able to contract the needed services and plan your budget accordingly. With a limited number of certified assessors across the state and an increasing demand for revaluations, it is especially important to plan early to ensure your municipality can secure the appropriate revaluation contract.

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

Welcome

New Local
Government
Officials!



Congratulations – on your new local government role!

The SLF Division would like to welcome all the new local government officials to your new roles. We appreciate everything you do to keep your communities running smoothly.

We have a variety of resources available on our website to help guide you. You can find most of what you'll need for your role from our Governments web page.

Governments web page

Make sure to visit our [Governments web page](#) and become familiar with the available resources.

Resources to get you started

- **Watch video** – [Navigating our website](#)
- **Locate your specific role's page**
 - » [Municipal – clerk, treasurer](#)
 - » [County officials](#)
- **Helpful links**
 - » [Municipal filing timeline & resources guide](#)
 - » [Common questions](#)
 - » [Reports, guides/publications](#)
 - » Many more...
- **Check for available training**
 - » [MyDORGov – sign up for upcoming webinar](#)
 - » [My Tax Account](#) – visit our [training page](#) for educational opportunities
 - » [Training page](#) – available training on a variety of topics
- **Stay informed**
 - » [Sign up for email updates](#)
 - » [News – municipal-county, assessor](#)
 - » [2025 local government calendar](#)
 - » [SLF newsletters](#)

Questions?

Contact us at lgs@wisconsin.gov.

Maintenance of Effort (MOE)

We would like to provide reminders for the 2025 filing period. Under state law, municipalities and counties are required to submit the MOE Report (Form SL-305) to DOR by July 1, 2025 (sec. [66.0608\(2m\)](#), Wis. Stats.). The form is located in [MyDORGov](#).

2025 filing

For the 2025 reporting period, municipalities and counties must certify to DOR that the law enforcement, fire and emergency medical services (EMS) provided for calendar year 2024 are at least equivalent to the level of service provided for calendar year 2023 – certain exceptions apply.

To file successfully

- Base reporting on a full 12 months of services provided in calendar year 2023 compared to a full 12 months of services provided in calendar year 2024
- Attach certification forms you received from the person in charge of providing law enforcement, fire services, and emergency medical services (EMS). You should receive these by the June 16, 2025 deadline.
- If you have more than one provider for fire and/or EMS certifying to your municipality, combine the information to determine which criteria can be certified for your municipality to DOR

Exceptions may apply

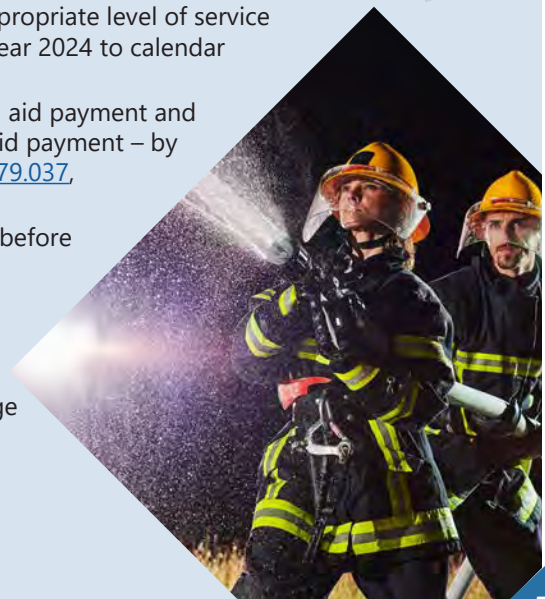
- **For law enforcement** – every municipality with a population greater than 20,000 must complete the MOE certification unless law enforcement services are provided solely by the county sheriff on a non-contractual basis
- **For fire & EMS** – every municipality and county must complete the MOE certification
- **Unless one of the following applies** – every municipality and county must complete the MOE certification:
 - » Consolidated law enforcement, fire, and/or EMS with another county or municipality. Exception applies only to the year following the consolidation.
 - » Entered a contract with a private entity to provide law enforcement, fire, and/or EMS. Exception applies only to the year following entry into a contract.
 - » Newly established or joined a newly established law enforcement, fire, and/or EMS district. Exception applies only to the year following establishment of the district.
- **Note:** If any of the above exceptions apply, the person in charge of providing the service must indicate which exception applies on the applicable certification form, and the municipality or county must indicate so on the MOE Report

Avoiding penalty

- Under state law (sec. [79.039\(1\)](#), Wis. Stats.), your district is assessed a penalty if:
 - » DOR does not receive a complete and accurate MOE Report (Form SL-305) by July 1, 2025, or
 - » Your district is unable to certify the appropriate level of service was maintained comparing calendar year 2024 to calendar year 2023
- Penalty reduces the county and municipal aid payment and the supplemental county and municipal aid payment – by 15% the following year (secs. [79.036](#) and [79.037](#), Wis. Stats.)
- DOR posts the MOE penalty report on or before September 15 each year

Questions?

- Review resources – [Form instructions](#) | [Common questions](#) | [MOE Report](#) web page
- Contact us at lgs@wisconsin.gov





Navigating Dual Personal Property Aid Payments – Guide for Local Governments

Wisconsin local government officials should prepare for a unique financial event on Monday, May 5, 2025, when DOR will simultaneously distribute two distinct personal property aid payments – the newly implemented Act 12 personal property aid and the established Machinery, Tools, & Patterns (MTP) personal property aid.



Act 12 personal property aid – a new era

[2023 WI Act 12](#) brought significant change, repealing personal property taxation in Wisconsin. Primarily exempting personal property as defined in [sec. 70.04](#), Wis. Stats., from taxation, with exceptions for property assessed as real property under state law ([sec. 70.17\(3\)](#), Wis. Stats.), and utility property subject to taxation under [sec. 76.025\(2\)](#).

Replacing personal property tax revenues

To avoid financial impact on local governments, the state established Act 12 personal property aid

This aid is designed to replace the property tax revenue previously generated by the newly-exempt personal property.

The Wisconsin Department of Revenue (DOR) calculates the aid based on the personal property assessed value as of January 1, 2023 reported to DOR by each municipality. Eligible recipients include active counties, municipalities, school districts, technical colleges, special districts, and Tax Incremental Finance Districts (TIDs) that had personal property on that date. Notably, dissolved districts are not eligible. When a TID terminates, the aid is subsequently distributed to all taxing jurisdictions within the former TID, beginning the year following the termination.

The key takeaway is that Act 12 personal property aid represents the property tax amount that would have been levied on the exempted personal property. This avoids a property tax shift to remaining taxable property owners and ensures local governments maintain a level of fiscal stability.

Machinery, tools, and patterns (MTP) personal property aid – a familiar program

The MTP personal property aid, established in 2018, addresses the exemption of locally assessed MTP personal property. Similar to Act 12, this program aims to offset the potential revenue loss resulting from the exemption.

Eligibility for MTP aid mirrors Act 12, encompassing the same range of local government entities. The crucial difference lies in the calculation basis – MTP aid is determined using the locally assessed value of MTP personal property as of January 1, 2017. As with Act 12, dissolved districts are ineligible, and upon TID termination, the aid is redistributed to all taxing jurisdictions within the former TID, beginning the year following the termination.

Essentially, MTP aid represents the estimated property tax amount that would have been levied on the exempted machinery, tools, and patterns.

Two payments on May 5 – avoiding confusion

Local governments are receiving two separate personal property aid payments, which could lead to confusion if not properly understood.

It's essential to recognize that:

- You will receive two distinct personal property aid payments:
 - » Act 12 – general personal property exemption
 - » MTP – reflecting machinery, tools, and patterns exemption
- DOR calculates both payments based on historical property values:
 - » Act 12 – January 1, 2023 assessed values
 - » MTP – January 1, 2017 assessed values



By understanding the origins and calculations behind these aid programs, local government officials can accurately account for these funds and ensure transparent financial management. DOR provides detailed information and resources on our website.

Questions?

- Review personal property aid common questions – [MTP](#) | [Act 12](#)
- Contact us at lgs@wisconsin.gov

Innovate with Innovation Grants

The Innovation Grant programs were created under [2023 WI Act 12](#) and are administered by DOR's, State and Local Finance Division (SLF). Their goal is to encourage innovation, requiring the transfer of an allowable service/duty and a cost savings of at least 10%.

Innovation Planning Grant – Apply by April 30, 2025!

This grant helps a smaller community (municipality or tribe with a population not exceeding 5,000) create an innovation plan to prepare for the Innovation Grant.

DOR extended the application deadline to April 30, 2025. If eligible, you may apply for this grant to use for staffing and consultant expenses to develop an innovation plan – transferring one or more of the allowable services/duties from a municipality or tribe to another entity (county, municipality, tribe, non-profit organization or private entity).

Award distribution

As of March 25, 2025, we distributed \$1.72 million in grant awards for 43 projects, with individual grant award payments ranging from \$3,025 to \$100,000, with fire and emergency medical

services being the most common service/duty type for awarded applications.

Grant money is still available!

There is over \$1.28 million still available in Innovation Planning Grant funds! Don't miss out on this opportunity to help fund your planning efforts toward the transfer of one or more of the allowable services/duties. When applying, you can request up to \$100,000 for your proposed project.

Need more information?

- [Applying for this grant](#) – visit our Innovation Grants web page
- [Payment details](#)
- Contact us – lgs@wisconsin.gov, (608) 266-5815, or (608) 266-1932

Innovation Grant – Coming Soon!

This grant provides funds to counties, municipalities, and tribes (transferor) that implement an innovation plan to completely transfer one or more allowable service/duty to another county, municipality, tribe, non-profit organization, or private entity (transferee), resulting in a 10% cost savings.

Who can apply?

All counties, municipalities, and tribes can apply for this grant by submitting an application form through MyDORGov (available in July 2025).

Requirements

- Enter into a contract/agreement to transfer an allowable service/duty that satisfies the requirements outlined in sec. [79.038\(1\)\(a\)1](#), Wis. Stats.
- Ensure the transfer will realize a projected savings of at least 10% of the total cost of providing the service/duty in the year prior to the transfer. The full amount must be realized within 36 months after the first grant payment.

Awards

There is a total of \$300 million in funding available for this grant.

Awards distributed in three annual payments – each year equals:

- For plans including only counties, municipalities, or tribes – 25% of the total cost to provide the service/duty in the year prior to the transfer, excluding the district with the highest cost
- When transferring to a non-profit organization or private entity – 25% of the total cost for the municipality, county, or tribe providing the service/duty in the year prior to the transfer

Things to consider

When evaluating whether your innovation plan (proposed transfer) may be eligible for the Innovation Grant, consider the following:

- Was the service/duty transferred (i.e., contract/agreement signed) on or after November 13, 2024?
- Did the county, municipality, or tribe (transferor) provide all the applicable services/duties in the year prior to the transfer?
- Is the service/duty being transferred to an eligible entity (i.e., another county, municipality, tribe, non-profit organization, or private entity)?
- Will the transfer result in a cost savings of at least 10% within 36 months of the first grant payment?

If the answer to all the questions above is 'Yes' – you should consider applying for the Innovation Grant.

What to do now

- Start and continue conversations with potential partners – focusing on the Innovation Grant contract/agreement requirements
- Review approved Innovation Planning Grant [application submissions](#) and [project examples](#) for ideas to consider
- Check out the Innovation Grant resources on our [Innovation Grants](#) web page

Questions?

Contact us with questions (including contract details) at lgs@wisconsin.gov, (608) 266-5815, or (608) 266-1932.

Allowable Services and Duties

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



MyDORGov Enhancement Coming Soon!

MyDORGov is DOR's e-filing system for local government finance and property assessment forms. Local government officials use MyDORGov to file reports

for the State and Local Finance Division and other areas within the agency.

Based on your feedback, we are making improvements to allow more access options

Current – municipal, county and tribal officials with access to MyDORGov can grant access to other users to file on their behalf. The official grants access to designated forms. All granted access gives access to view, change or submit the forms.

New – the official granting access has three different access types to choose from:

- **View** – user can view only and cannot save or submit
- **Edit** – user can view, edit and save forms but cannot submit
- **All access** – user can view, edit, save and submit form

This change provides additional security and access flexibility

Existing users who can file on behalf of an official, will be transitioned to "All access." However, the official granting access can change the access type at any time. To change access:

- Go to [MyDORGov](#)
- Click the "user information" box
- In "Your Access Summary" on the bottom right, you can:
 - » Review access – click the "i" icon to see the list of forms and access type for each user
 - » Change access – click the pencil icon to adjust the access level
 - Check the appropriate boxes to change the access
 - Click update
 - » Remember – a user can only have one type of access for each form

We will notify users when DOR implements this change.

Questions?

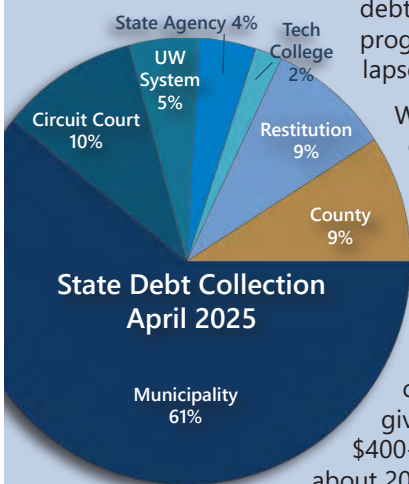
- Join our webinar on May 21 from 12-1 p.m. – [Register now](#)
- Contact us at lgs@wisconsin.gov



A message from Secretary Casey on State Debt Collections

The State Debt Collection program was created to offer local governments the same robust debt collection tools and abilities enjoyed by state government. The legislature provided a limited number of project positions to fund the unit, which collects debts exclusively for local government agencies.

Fast forward, the program has been wildly successful for our local government partners. Since the SDC Program was initiated in 2010, the department has recovered \$398.5 million dollars for our local government partners. Just last year, we collected more than \$53 million for over 600 agency partners throughout the state. The reason this program is advantageous is that agencies recover 100% of their debt at no cost, as debtors pay a collection fee to fund the program operations. Excess fee revenue lapses to the general fund.



We attribute the success to our competent, trained and dedicated staff who have learned to leverage advancements in technology to service the debt accounts efficiently. We calculate that each agent generates approximately \$2.6 million in collections. The program has been so successful that we have reached capacity for taking on new debt. At any given time, we are servicing anywhere from \$400-\$500 million in debt with a staff of only about 20 full-time agents.

Because of the resource constraints, we have temporarily paused enrolling new local governments. This is to ensure we provide the best collection services for our partners with our current staffing levels. Because we understand this program that provides revenue for local governments is so timely, we have sought to keep the resources and add additional resources so we can increase revenue for our local government partners.

Imagine what we could do with more agents! For more information on our programs, visit our website revenue.wi.gov/sdc.

County and Municipal Aid Increase



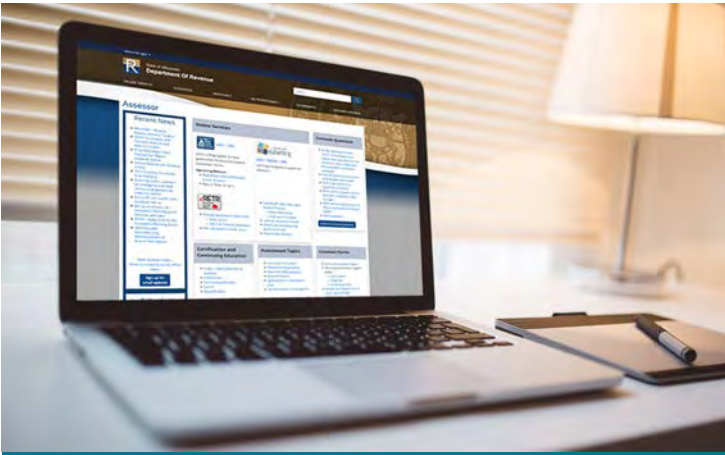
Based on Wisconsin's state sales tax revenues, county and municipal aid (CMA) and supplemental CMA increased from 2024 to 2025.

CMA, which provides unrestricted aid to every Wisconsin municipality and county, increased \$17.3 million from \$753.1 million in 2024 to \$770.4 million estimated to be distributed in 2025. This is the first increase in CMA since 2012.

Supplemental CMA was first distributed in 2024, and must be used for law enforcement, fire protection, emergency medical service, emergency response communications, public works, courts, and/or transportation. This aid increased \$6.3 million from \$274.9 million in 2024 to \$281.2 million estimated to be distributed in 2025.

Across the two programs, there was a total increase of \$23.6 million from 2024 to 2025. For detailed shared revenue summaries, view DOR's [Reports](#) web page.

Questions? Contact us at lgs@wisconsin.gov.



2024 Annual Assessor Meeting

The Wisconsin Department of Revenue (DOR) would like to thank those who participated in the 2024 Annual Assessor Meeting (AAM). We had 525 certified assessors who completed the training.

Each year, DOR offers assessors the opportunity to attend the AAM. Certified assessors are required to attend at least four annual meetings in their five-year certification cycle to be eligible to renew their assessor certification.

AAM history

The annual assessor meeting has evolved over the years. In the past, DOR held several meetings across Wisconsin each fall. We would bring hundreds of documents to distribute to assessors – some provided essential municipal information for assessors to complete their work, while others needed to be completed and returned to local DOR offices. Over time, we created electronic documents instead and transitioned from multiple in-person meetings to a virtual training session.

New format in 2024

In 2024, DOR updated how we provide the annual assessor meeting to meet the expectations of online learning in today's world. The new training style was more interactive and provided an increased learning experience for assessors. Keeping assessors engaged in the session allowed for better retention of the information presented and was meant to be more enjoyable for the learner.

Feedback

Survey – after completing the AAM, participants were given the opportunity to provide feedback through an online survey. Eighty-two percent reported the training was very good/good.

Focus group – DOR held a focus group of assessors to gain insight on how to continue to enhance their learning experience. We are analyzing the information from the focus group and will utilize it to improve future training.

We strive to continually improve this annual training – providing assessors with guidance, information on law changes and updates to the Wisconsin Property Assessment Manual, training on new and ongoing assessment issues, and general information impacting assessing in Wisconsin.

Questions/suggestions?

Contact us at bapdor@wisconsin.gov.

2025 Board of Review (BOR) Training

One member must attend training each year

One Board of Review (BOR) member is required to attend training each year (sec. [70.46\(4\)](#), Wis. Stats.). The Wisconsin Department of Revenue (DOR) must approve the training (sec. [73.03\(55\)](#), Wis. Stats.), which can include in-person, remote learning, or viewing the 2025 DOR approved training material available by contacting [UW Extension Local Government Education](#).

Training benefits

All board members are encouraged to attend training each year, to refresh their skills, hear the most up-to-date information, and discuss the information in-person with other attendees. Having more than one BOR member attend the training allows for flexibility in case one person is absent and also means more than one member will have all the current information on requirements, standards, procedures, and best practices to share with other BOR members.

Growing a rich base of factual knowledge in all members is an investment in supporting taxpayer appeal rights while also improving the board's administrative processes. The right to appeal an assessment is as important as the accuracy of the assessment and the standards the BOR must follow.

Training requirements

1. Attend an in-person session or review approved 2025 training materials. New in 2025:
 - Video
 - Exam/answers
2. Complete exam – is within DOR approved training materials
3. Provide exam results to BOR clerk
4. BOR clerk
 - Completes the [BOR Training Affidavit \(PA-107\)](#), located in [MyDORGov](#), by listing the BOR members who completed 2025 training
 - Submits the completed form – attests the BOR has a trained member for the current year and complies with state law

BOR resources

Visit our website for resources, publications, and training.

- DOR website
 - » [2025 Guide for BOR Members](#)
 - » [BOR – Filing Objections/Forms](#)
- BOR calendar and affidavit
 - » [Open Book/BOR Calendar](#)
 - » [Training Affidavit](#)
- BOR training and materials
 - » [WI Municipal Clerks Assoc](#)
 - » [WI Towns Association](#)
 - » [UW Extension Local Government Center](#)



Questions?

Contact us at bapdor@wisconsin.gov.

Celebrating 50 Years of TIF in Wisconsin!



For the last 50 years, Tax Incremental Financing (TIF) has been one of the most useful economic development tools available to Wisconsin municipalities.

What is TIF?

It's a financing option that allows a municipality (town, village or city) to expand its property tax base by encouraging development that would not occur without assistance.

How it works

A municipality identifies an area, the Tax Incremental District (TID), for development and determines the projects to encourage and facilitate the desired development. Then as property values rise, the municipality uses the property tax paid on the value increase to fund the projects. After the project costs are paid, the municipality closes the TID. The municipality, schools, county, technical college, and special districts are able to collect taxes on the value of the new development.

Municipalities must follow the process in state law to create a new TID, however, TIF use varies depending on the project and municipality. Each municipality initiates and manages the TID to encourage development that meets the municipality's needs. Once a TID is created, the municipality can amend the TID to add/subtract property or revise the projects, if necessary.

DOR's role is to:

- Confirm the municipality followed all procedures required by law to create, amend or extend a TID
- Determine TID's base, current and increment values

DOR does not review:

- Or approve TID expenditures
- Facts supporting any document or statement the municipality approves

Questions?

Contact us at tif@wisconsin.gov.

History

Wisconsin adopted TIF legislation in 1975 to eliminate blighted areas in urban neighborhoods. Interest rates were high, making government borrowing expensive and municipal investment in infrastructure and redevelopment unattractive. Before TIF law was enacted, if a municipality wanted to expand its local tax base, the municipality alone would pay the cost, but the overlying taxing jurisdictions would also benefit from the growth. The legislature saw TIF as a way to share the cost of development and encourage cooperation between local governments.

Since TIF law was first adopted, changes have been made to expand the ways municipalities can use TIF and increase the involvement of the overlying taxing jurisdictions and local residents.

Major TIF milestones and law changes

1975 – TIF law enacted:

- TIDs had a maximum life of 15 years with a five-year expenditure period
- TID value limited to 5% of municipal equalized value

1976 – First TIDs created (five TIDs)

1979 – First TIDs terminated (two TIDs)

1981 – Law change added requirements to:

- Notify owners of property designated blighted or in need of rehabilitation of the public hearing
- Complete three audits during TID's life

1983:

- Created the Joint Review Board with representatives of overlying taxing jurisdictions to oversee each TID and approve TID creations/amendments

1995:

- Increased expenditure period to 10 years
- Allowed increment sharing between TIDs

1997 – Added environmental Remediation type TID

2003 – Law changes expand TIF:

- Added mixed-use type TID
- Changed TID value limit to 12% of municipal equalized value
- Increased expenditure period
- Added extensions of three or four years depending on TID type
- Created Town TID law in sec. 60.85, Wis. Stats.

2004 – First mixed-use type TIDs created

2007 – Law allowed costs within half-mile radius of the TID

2009 – Law changes:

- Added one-year affordable housing extension
- Created "distressed" designation process after property values decreased due to 2008 recession
- Total active TIDs exceed 1,000 for the first time

2013 – Expanded TIF for towns meeting minimum value and population requirements (sec. 60.23)

2015 – Law changes:

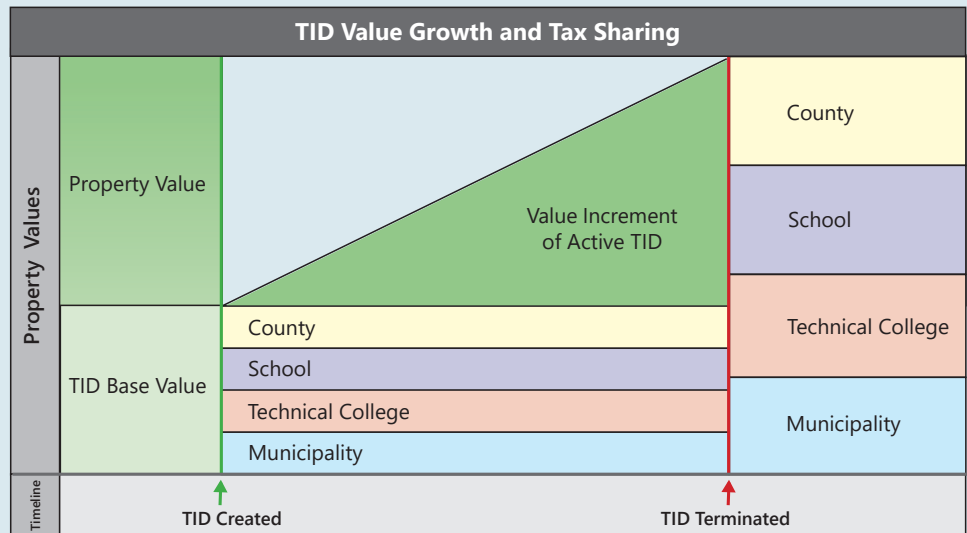
- Required municipalities to submit their annual report to DOR and meet with the JRB
- Changed public hearing notice to class 1 (one publication) for TID amendments
- "Distressed" designation process ended

How TIF Works – Sharing the Tax Base

Establishing the TID base value

When the municipality creates a TID, it establishes the base value of all the taxable property within the defined boundaries.

- County, school, technical college and municipality in the chart to the right, make up the overlying taxing jurisdictions for the property in the base value
- Municipality and other taxing jurisdictions agree to support their operation from the existing tax base within the TID
- After the TID is created, this tax revenue is allocated the same way as before the TID was created – county, school, technical college and municipality collect taxes on the property in the TID base
 - » In areas with special taxing districts (ex: sanitary district or lake rehabilitation district), this district would appear in a row below the municipality
- While the TID exists, tax revenue for each overlying jurisdiction is limited to the base value of the TID property



TID termination

The municipality must terminate the TID at the end of the maximum life, or when the tax increments collected exceed the approved project costs

- At termination – the entire TID's property value is available for the overlying taxing jurisdictions to tax. In the chart above, the column on the right represents the increased property value subject to taxes.
 - » After terminating the TID – all the overlying taxing jurisdictions share the tax base; tax rates can be lowered to generate the same amount of revenue for the jurisdiction
 - » If the TID property value does not increase as expected – the municipality may not receive enough tax increment to pay its expenditures. In this case, when the TID terminates, the municipality is responsible for the unpaid debts.
- Without the development encouraged by TIF, only the base value would be available for jurisdictions to tax. Partnering to facilitate development helps all the overlying taxing jurisdictions.

Increasing the TID value

Any new construction or investment in the TID property increases the value. The municipality collects the taxes on the growth in value of the property (the value increment) as tax increment revenue. The municipality can only use this revenue to pay for the improvements it made to the property in the TID according to the approved project plan.

Resources

- [TIF Manual](#) | [TIF](#) web page
- [Reports](#) – select category "Tax Incremental Financing"

Contact us!

- Email tif@wisconsin.gov
- Call (608) 266-7750, press 3 for Tax Incremental Finance

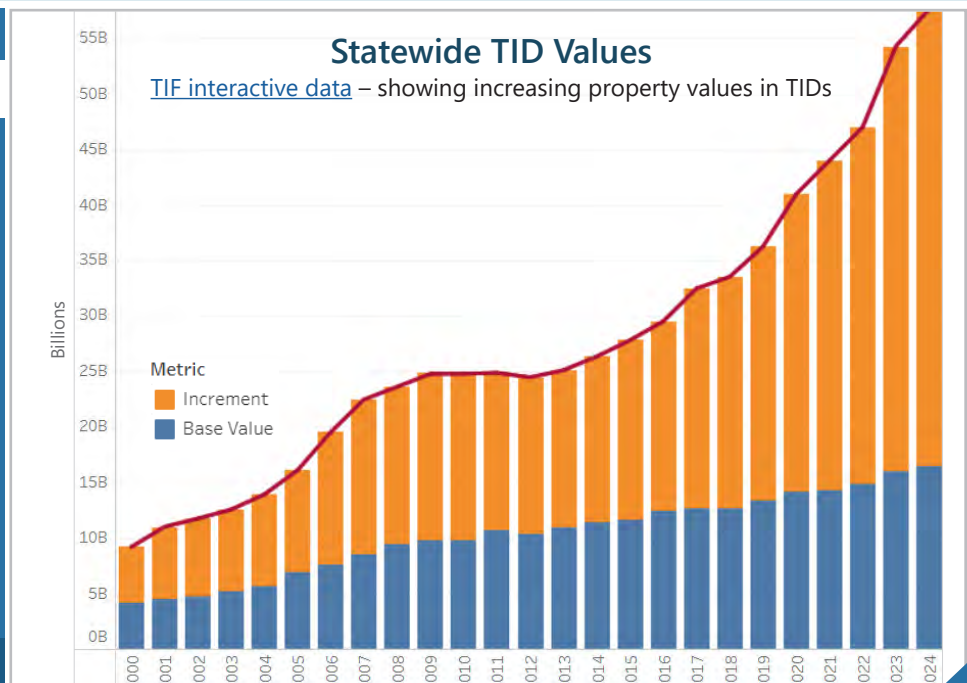
Statewide TID Statistics

Based on all terminations before 2025:

- Average TID life is 17 years
- Average TID final value increment is \$20,747,396
- Note: Final value increment is the TID's final year value minus its base value

Based on TIDs created before 2025:

- 2,729 TIDs created between 1975 and 2024
- Years with more than 100 creations
 - » 2005 – 112
 - » 2018 – 106
 - » 2024 – 102
- 1,400 active TIDs existed in 2024



Another Successful Tax Filing Season



SLF's Manufacturing & Utility Bureau completed another successful tax filing season. Manufacturing Real Estate Returns (M-R forms) were due March 3 unless preparers applied for an extension to April 1, 2025.

Filing resources – to prepare for the season, we:

- Held our annual My Tax Account (MTA) training webinar for manufacturers in January, where we walked new users through MTA and provided a refresher for those who previously used the system
- Posted filing resources on our [Manufacturers](#) web page

2025 M-R form updates

Based on customer feedback, SLF updated the M-R form to enhance the filing experience, which included:

- **Removed Schedule Y-R** – this original cost balancing schedule, on the self-reporting M-R form, lead to inaccurate reporting of improvement activity for the sole purpose of balancing the schedule. After [2023 WI Act 12](#) was passed, we reviewed Schedule Y-R and determined it was no longer needed.
- **Added Schedule R-7** – for tenant-owned building on leased land information
- **Updated Schedule R-1 New Construction** – this allows DOR staff to interpret the data more efficiently and accurately
 - » Updated office, production, and warehouse fields from percentage of total building area to square feet of each area
 - » Updates aim to provide more accurate data matching between what is reported and what is used in the system
 - » Changed percentage of area heated/cooled to square feet
- **Schedule R-5 Real Estate Occupancy** – revised questions to provide better understanding of needed data regarding building occupancy (owner occupied versus tenant occupied)
- **All schedules** – improved questions to assist with clarifying data for all schedules

Summer Field Reviews – Manufacturing

A manufacturing district office property assessment specialist will soon be reaching out to manufacturers in their area 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 typically held once every five years for manufacturing property.

Field reviews generally include:

- Verifying the activity at the site ensuring it maintains the manufacturing classification
- Confirming accuracy of the data reported to DOR since the last field review
- Physically viewing and inspecting the building for existence, condition, physical measurements



Classification Requests

Businesses can file a manufacturing or business only classification request with DOR by submitting a [Questionnaire for Potential Manufacturers \(PA-780\)](#) located on our [Manufacturing Forms](#) page.

Classification request deadlines

- **March 1** – deadline for a business to be classified for the current assessment year
 - » DOR will review manufacturing real estate classification requests received after March 1
 - » If approved, the manufacturing classification will not take effect until the next assessment year
- **July 1** – deadline for business activity only classifications

Review process

- Our manufacturing district office staff review the questionnaires submitted online directly from our website
- We make our determination based on the information and documentation supplied with your request
- After making a determination, we mail classification approval and/or denial letters to the appropriate parties involved (ex: new manufacturer, municipal clerk, local assessor, and property lister)



Board of Assessors

The role of the state Board of Assessors (BOA) is to investigate objections it receives on DOR-assessed manufacturing classifications and/or assessments filed by property owners and municipalities.

2025 assessment year – BOA:

- Received 83 objections, a 53% reduction from 2024
- Completed all determinations by the April 1, 2025, statutory deadline

Appealing determination

- **Property owner** – after you receive the BOA Notice of Determination, you have 60 days to further appeal to the Wisconsin Tax Appeals Commission
- **Municipality**
 - » When a case is appealed to the BOA, the municipal clerk in the appellant's jurisdiction will receive notice of the appeal
 - » At that point, the municipality may participate by timely filing a cross-appeal at the BOA within 15 days after the taxpayer's objection is filed
 - » If a municipality has concern about the possible impact of an assessment appeal on its community, a cross-appeal ensures a voice in the proceedings

SLF is training throughout the state



Upcoming Training Events

- Apr 24 – [WGFOA Spring Conference](#)
- May 2 – [MTAW Spring Conference](#)
- May 21 – [MyDORGov Annual Webinar](#) (see below)
- Jun 12 – [WCTA Summer Conference](#)
- Jun 27 – [WCMA Summer Conference](#)

Sign up today!

MyDORGov Annual Webinar
May 21 from 12-1 p.m.



Whether you're new to MyDORGov or just need a refresher, we hope you'll join us!

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

Webinar details:

- **Session date/time** – May 21 from 12-1 p.m.
- [Register now!](#)
- **Topics include** – system overview, accessing the system, updating your contact information, managing accesses, upcoming system enhancements, and much more!

Questions?

Contact us at otas@wisconsin.gov.

WE CAN HELP IN A VARIETY OF WAYS!

Resources Available!



Are you interested in training, would you like a speaker for your event, or 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 with your request.

Stay Connected!



We can provide you with current Information. Sign up for one of our email lists or contact us with questions.



- [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



- Questions? – we can help! Visit DOR's [Contact Us](#) page (under "Governments") to view SLF contact information by topic and office location

We're HIRING

JOIN OUR TEAM...

State and Local Finance Division

- Excellent benefits package – annual vacation, sick leave, great health and dental benefits
- Participation in the fully-funded WI Retirement System pension plan
- Flexible work schedules
- Remote work options (after three months of employment)
- Independent work
- Opportunities for advancement

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- **Local Government Services Director**
Job announcement code 17649.
Apply by May 12. We are seeking an experienced leader with a background in accounting or finance to lead a team of dedicated professionals supporting local governments across Wisconsin.
- **Property Assessment Specialists**
(Coming soon) We are hiring in multiple offices throughout the state, looking for individuals to perform appraisals and assessments on diverse property types statewide.

Follow us on social media!

