



### Roles for Corrections of Errors by Assessors

#### Step 1–Assessor

- a. Discovers palpable error in real estate or personal property assessment in current year's assessment roll
- b. Makes note on current assessment roll
- c. Provides to property owner:
  - » Written notice of the correction
  - » Board of Review (BOR) appeal rights
- d. Refers correction to BOR
- e. Fills out Form PA-5/661: Correction of Errors by Assessor – only if correction is certified by BOR
  - » Uses DOR's PA-5/661 form ([revenue.wi.gov/DORForms/pa-5661f.pdf](https://revenue.wi.gov/DORForms/pa-5661f.pdf)) or an assessment software system generated report
  - » Sends copy to municipal clerk

#### Step 2–Municipal Clerk/Treasurer

- a. Calculates refund of assessor's correction using the proper year's mill rate and fills in refund amount on Form PA-5/661
- b. Issues corrected tax bill to property owner
- c. Refunds or rescinds taxes if property owner is:
  - » Paid in full – issues a refund
  - » Not paid in full – only pays amount of corrected bill and the balance is rescinded (forgiven)**Note:** If taxes are rescinded, the municipality must cover the difference by paying the outstanding balance to the county
- d. Settles in full with other taxing jurisdictions
- e. Sends a copy of completed correction of errors report to the county. Ensures the value reduction is reported on the Statement of Assessment (SOA), Line 23.
- f. Submits Form PC-201: Request for Chargeback of Rescinded or Refunded Taxes, to DOR by October 1 (only if the tax amount for a single description of property and tax year is \$250 or more)
- g. Records the refunded/rescinded amount or amount due on the Statement of Taxes (SOT), Section I
- h. Attaches a copy of Form PA-5/661 to current year assessment roll

#### Step 3–Wisconsin Department of Revenue

- a. Reviews Form PC-201 to confirm/determine amount of rescinded or refunded taxes by November 15
- b. Sends determination letter to municipal clerk and each affected taxing jurisdiction
- c. **Note:** Taxing jurisdictions must pay the municipality by February 15 of the following year

#### Step 4–County Treasurer

- a. Reports sec. [70.43](#) property tax refunds or additional property taxes collected from SOT, Section I on the Tax District Treasurer's Settlement (Form PC-501 or file transfer submission)
- b. Reports this value on Line 2 or Line 16, Column C

### Additional Information

- Review sec. [74.41](#), Wis. Stats. for the laws on this process
- For other types of value reductions, different statutes apply:
  - » Delayed action of reviewing authority – sec. [70.511](#)
  - » Recovery of unlawful taxes – sec. [74.35](#)
  - » Claim on excess assessment – sec. [74.37](#)
  - » **Note:** The chargeback process is the same for municipalities where these other statutes apply – they issue refunds and file PC-201 forms, however, they do not report the value change from a prior year on the SOA or the tax amount on the SOT or Treasurer's Settlement
- **Questions?** Contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)