

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 18 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E.

Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2023 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

Property leased from these companies should not be reported on Schedule L.

ADP, Inc.	ITU	SkyTel
All City Communications Co.	Johnson Controls, - Security Solutions, LLC	Spic & Span, Inc.
Ameritech Applied Technologies, Inc.	Lease Finance Group, LLC	SPOK
AnSer Services	Mail Finance, Inc.	Superior Services, Inc.
Arch Communications	Mineral Spring Water, LLC	Sysco Food Services
Associated Press USA, LLC	Mobile Reduction Specialists, Inc.	Taylor Enterprises of Wisconsin, Inc.
Badger Mailing & Shipping Systems, Inc.	Neopost USA, Inc.	TELSEC Town & Country Sanitation
Best Way Disposal	Northern Leasing Systems	Unified Merchant
Brent's Mailing Equipment Co.	Onyx Waste Services, Inc.	United Parcel Service (UPS)
Brook Furniture Rental, Inc.	OSI Environmental, Inc.	United Rentals
Business Service Center, Inc.	Packerland Rent-A-Mat, Inc.	Viking Fire Protection
Card Establishment Services, Inc.	Pelleteri Waste Systems	Waste Management (Excluding Chemical Waste Management)
Convergent Solutions, Inc.	The Peltz Group, LLC	Worldspan
Culligan Water	Pitney Bowes Inc. (Not Pitney Bowes Global Financial Services, LLC)	
Evoqua Water Technologies	Planteriors of Wisconsin Plant Rentals	
Farmer Bros. Co.	Praxair Distribution, Inc.	
Federal Express (Fed Ex)	Premium Water, Inc. – Chippewa Springs Ltd.	
FME, LLC	Quadient, Inc. (FKA Neopost USA Inc)	
Francotyp – Postalia, Inc.	Republic Services, Inc. Springs Ltd.	
Friden Neopost	Safety-Kleen Systems, Inc.	
Galileo International, Inc.	Security Link From Ameritech, Inc.	
Gross Industrial Towel & Garment Services	Siemens Water Solutions	
Honeywell International, Inc.		
Interiorscapes, Inc.		