

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, 2019 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, LLC	Interiorscapes Inc.	Taylor Enterprises of Wisconsin Inc.
Allied Waste Services	Lease Finance Group, LLC	TELSEC Town & Country Sanitation
All City Communications Co.	Mail Finance, Inc.	Tyco Integrated Security, LLC
Ameritech Applied Technologies Inc.	Mineral Spring Water, LLC	Unified Merchant
AnSer Services	Mobile Reduction Specialists Inc.	UNL FGN Corp.
Arch Communications	Neopost USA Inc.	United Parcel Service (UPS)
Associated Press USA, LLC	Onyx Waste Services Inc.	United Rentals
Badger Mailing & Shipping Systems Inc.	OSI Environmental Inc.	Viking Fire Protection
Best Way Disposal	Packerland Rent-A-Mat Inc.	Waste Management (Excluding Chemical Waste Management)
Brent's Mailing Equipment Co.	Pelleteri's Waste Systems	Worldspan
Brook Furniture Rental Inc.	The Peltz Group, LLC	
Business Service Center Inc.	Pitney Bowes Inc. (Not Pitney Bowes Global Financial Services, LLC)	
Card Establishment Services Inc.	Planteriors of Wisconsin Plant Rentals	
Convergent Solutions Inc.	Praxair Distribution Inc.	
Culligan Water	Premium Water Inc. – Chippewa Springs Ltd.	
Digital Paging Systems	Safety-Kleen Systems Inc.	
Farmer Bros. Co.	Security Link From Ameritech Inc.	
Federal Express (Fed Ex)	Siemens Water Solutions	
FME, LLC	SkyTel	
Francotyp – Postalia Inc.	Spic & Span Inc.	
Friden Neopost	SPOK	
Galileo International Inc.	Superior Services Inc.	
Gross Industrial Towel & Garment Services	Sysco Food Services	
Honeywell International Inc.		