



Omitted Taxes Process Summary (sec. 70.44, Wis. Stats.)

Wisconsin Department of Revenue (DOR) – June 2025

Roles for Omitted Property Assessment

Step 1–Assessor

- a. Makes note of omitted property on current assessment roll, once for each year of omission (prior two years allowed by law)
- b. As soon as practicable, provides to property owner:
 - » Written notice about the discovery of omitted property
 - » Board of Review (BOR) appeal rights – property owner may appear at next BOR
- c. Refers correction to BOR
 - » BOR determines final omitted value(s)
- d. Adds final value, certified by BOR, to assessment roll and sends an omitted property roll report to the municipal clerk.
For report uses either:
 - » DOR's Form PA-5/659: Omitted Property Roll (revenue.wi.gov/DORForms/pa-5659f.pdf)
 - » Assessment software system generated report

Step 2–Municipal Clerk/Treasurer

- a. Calculates omitted taxes using the proper year's mill rate and enters the tax amount on the omitted property roll report
- b. Issues bill(s) for the omitted tax years to the property owner with the next tax roll
- c. Sends a copy of completed omitted property roll report to the county. Ensures the omitted value is reported on the Statement of Assessment (SOA), Line 23.
- d. Records the omitted tax amounts on the Statement of Taxes (SOT), Section H
- e. Submits Form PC-205: Request for Sharing of Non-manufacturing Omitted Taxes, to DOR by October 1 (only if the tax amount for a single description of property and tax year is \$250 or more)
- f. Attaches a copy of the omitted tax roll to current year assessment roll

Step 3–Wisconsin Department of Revenue

- a. Reviews Form PC-205 and notifies the municipality and other taxing jurisdictions of its determination by November 15
- b. **Note:** If a request is denied, DOR only notifies the municipality; the municipality does not need to share the collections

Step 4–Municipality

- a. Collects the taxes by collecting the amount:
 - » With the next tax roll using the next tax roll's installment dates, *or*
 - » Holding the amount in escrow if the property owner prefers to pay before the tax bills are sent
- b. During January or February settlement process – pays the taxing jurisdictions for omitted taxes collected

Step 5–County Treasurer

Reports omitted property taxes from the SOT, Section H on the Tax District Treasurer's Settlement (Form PC-501 or file transfer submission)– for omitted property taxes:

- Collected – report on Line 2, Column C
- Not collected – report on Line 16, Column C

Additional Information

- Review sec. [74.315](#), Wis. Stats. for the laws about this process
- **Questions?** Contact us at lgs@wisconsin.gov