

2025 Assessment and Tax Roll Instructions for Clerks



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I. Overview Assessment Roll Process

A. Abbreviations used in this publication

- BOA – Board of Assessors
- BOR – Board of Review
- DNR – Wisconsin Department of Natural Resources
- DOR – Wisconsin Department of Revenue
- DPI – Department of Public Instruction
- ECR – Exempt Computer Report
- Imps – Improvements
- LGS – Local Government Services Bureau
- MAR – Municipal Assessment Report
- MFL – Managed Forest Land
- PFC – Private Forest Croplands
- SOA – Statement of Assessment (PA-521C)
- SOT – Statement of Taxes (PA-632A)
- TAR – TID Assessment Report
- TID – Tax Increment District
- TIW – Tax Increment Worksheet (PC-202)

B. General information

1. Completing the form

It is important to timely complete the local assessment, assessment roll and Statement of Assessment (SOA) ([Form PA-521C](#)). A municipal clerk must file a copy of the SOA with the Wisconsin Department of Revenue (DOR) by the due date for two reasons:

- a. If a taxation district contains manufacturing property, DOR must review and approve the locally assessed values before adding its manufacturing property values and producing the final equated SOA and aggregate ratio
- b. To certify values by district, DOR needs the assessed values by school, technical college and special districts

2. Assessed values

The assessed values of the school, technical college, town sanitary, metropolitan sewer, and public inland lake protection and rehabilitation districts directly affect the full value of the overlying taxation district.

3. Equalized values

The equalized values of school districts must be determined by DOR and certified to DPI by October 1. DOR must also determine and certify the equalized values of technical college, town sanitary, metropolitan sewer, and public inland lake protection and rehabilitation districts to the various districts by November 1.

4. Level of assessment and classification

The assessor should assess real estate at the same level and must correctly classify all property.

5. Manufacturing property

DOR determines manufacturing property values and provides these values to the taxation district if there is manufacturing property located in the taxation district. DOR sends a Notice of Assessment (showing the full value of the manufacturing property) in late spring. The property owner or the taxation district can use the assessment notice to file a written objection to the State BOA. DOR also prepares a full value assessment roll and provides it to the taxation district. The clerk must verify the accuracy of the school, technical college, and special districts codes for each parcel (or account) to determine if the property was placed in the proper districts. If any of the codes are missing or incorrect, the clerk should notify DOR immediately so DOR can correct the code before certifying the school district values on October 1. DOR does not place full values in the assessment roll.

By mid-October, DOR begins sending the equated manufacturing rolls to those municipalities that filed their SOA. DOR posts final equated SOAs to our website as they are completed. **Note:** After a municipality has

its final SOA equated and aggregate ratio calculated, the SOA cannot be equated again due to changes. A municipality should use their amended values with current aggregate ratio to calculate mill rates and extend taxes. When these rolls are received, the clerk should enter the equated values of real estate in the real estate assessment roll. Attach the sheets to the roll. If entered in the rolls, a clerk should recalculate all affected pages. Clerks should also enter values into the database before starting any tax roll work. Clerks must include the equated values in the calculations (ex: mill rate, tax roll).

Before providing DOR with the local values, the following must occur:

1. Assessment process is complete
2. Assessor provided taxation district with the assessment roll
3. Clerk reviewed the assessment roll (sec. 70.52, Wis. Stats.) for mis-classified, omitted and/or duplicate assessments, and made necessary corrections
4. BOR was held and is closed
5. Clerk made any BOR changes and recalculated roll totals
6. Clerk included completed SOA in the roll. **Note:** Line 16, "Aggregate assessed value of all property subject to the general property tax" of the SOA excludes any property values included on Lines 18 through 23.

6. Assessment and tax roll reports

a. Statement of Assessment

The assessment roll contains only one copy of the SOA. The e-file form is posted on our web on approximately May 1 and is e-filed through [MyDORGov](#). The form provides the codes and names of each school, technical college, and special district in the taxation district.

After completing the above steps, the clerk should complete and e-file the SOA with DOR using the DOR e-file form located in [MyDORGov](#) or by file transfer. The county generally uses the file transfer method. If the municipal clerk is not sure whether the SOA was submitted using the file transfer method, the clerk must contact the county directly.

DOR begins generating the final SOAs in mid-October for those districts that filed an acceptable SOA with DOR. The final SOA includes the taxation district's manufacturing values (if any) and the aggregate ratio for the district. DOR posts the final SOAs to our website.

b. Statement of Taxes

The SOT is available to e-file from our website on approximately the third week in November. The clerk should complete this form after all tax rates are calculated, the tax roll is complete, and tax bills are issued. Line M must reflect the total of all taxes entered on the roll. It is important to enter the amounts on the proper lines. Review the SOT instructions and those included in this document for column and line details on the SOT.

c. School district summary

Every taxation district located in two or more school districts should have a school district summary prepared and included in the roll, showing the total assessed value of each school district. DOR includes these school district assessed values on the Final Summary of Values and on the SOA. It is important that these assessed values are accurate, to ensure school taxes are correctly apportioned. The same process applies to technical colleges if the taxation district is located in two or more technical college districts.

d. Special district summary

Taxation districts with special districts should prepare a summary showing the total assessed value of each special district. A clerk should enter the total assessed value of all real estate for each special district on the appropriate line of the SOA, Special District Section (Lines 24-35).

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e. Mill Rate Worksheet ([PA-5/623](#))

All assessment and tax rolls include the Mill Rate Worksheet, which helps the clerk take the necessary steps when calculating mill rates before extending taxes on the rolls. Mill rates are calculated for each taxing jurisdiction (county, municipality, school districts, technical colleges, and special districts), using each jurisdiction's assessed value within the municipality and apportioned tax levy. The Mill Rate Worksheet must remain attached to the rolls.

f. Mill Rate Areas ([PA-5/624](#))

The clerk uses this form to help establish and enter assessed values, enter applicable mill rates for each tax purpose, and determine a combined rate for each separate mill rate area in the taxation district. If the assessment roll is prepared correctly, the clerk can account for all general property assessed values in the taxation district by adding together the assessed values of all mill rate areas. The clerk can determine how many general property tax dollars are to be generated from each area by multiplying the assessed value of each mill rate area times the combined mill rate for each area. By totaling the general property tax dollars generated from each mill rate area, the clerk can verify the correct tax amounts are placed on the roll and guarantee the levy is met by the total tax collections from taxpayers and credits provided by the state

Note: This assumes there are no postponed or delinquent taxes. Clerks can utilize electronic rolls to do these calculations.

II. Important Dates/Requirements for Assessors and Clerks

First Monday in May	<ul style="list-style-type: none">Assessor delivers the completed assessment roll to the clerk (sec. 70.50, Wis. Stats.)It must be delivered prior to the BOR meeting
First Monday in May to Second Monday in May	<ul style="list-style-type: none">Clerks examine and correct assessment rolls (sec. 70.52, Wis. Stats.)Note: It is important to verify the assessment roll's accuracy at this time. Most of a clerk's tax work and subsequent reports depend on the accuracy of the assessment roll.
Fourth Monday in April	BOR to convene (sec. 70.47 , Wis. Stats.) (45-day period) – no sooner than seven days after the last day the assessment roll is open for examination under sec. 70.45 , Wis. Stats.
Second Monday in June or after BOR	<ul style="list-style-type: none">Clerks of all taxation districts e-file the SOA with DOR's LGS Bureau (sec. 70.53, Wis. Stats.). File before this date, if possible.Assessor files the MAR with DOR's Equalization Bureau
November 20	DOR certifies the amount of state property tax credits
Third Monday in December	<ul style="list-style-type: none">Clerks of all taxation districts e-file the SOT with DOR's LGS Bureau (sec. 69.61, Wis. Stats.)Clerks of taxation districts with a TID must e-file a TIW with DOR's LGS Bureau prior to filing the SOT

III. Real Estate Assessment Roll

A. Assessor process

- Identify and value all taxable real estate, include MFL and PFC land
- Classify property according to use
- List the property on the assessment roll; code according to the correct classification
- Identify the taxing jurisdictions where property is located

Note: DOR assesses all manufacturing real property and distributes manufacturing equated rolls.

In addition to the general taxable real estate, these lands require special handling by assessors:

- PFC – Valued, taxed per acre
- MFL – Valued, taxed per acre

Each taxation district may have lands that are exempt from valuation and taxation. Generally, federal, state, county or local units of government own these properties. Churches or other fraternal or benevolent organizations can own other exempt lands. A list of exemption codes is available in the [Wisconsin Property Assessment Manual](#) (WPAM), Chapter 7, pages 28-29. DOR posts the WPAM to our [Publications](#) web page.

The assessor must follow the WPAM's requirements in identifying, valuing and classifying all real estate in the taxation district. The assessor must also follow the uniform standards of Professional Appraisal Practices (USPAP) as defined by DOR. The real estate assessment roll is designed to handle the majority of real estate within the general taxable category. The roll also lists real estate requiring special handling and reflects the exempt real estate. The column heading "Total Acres This Line" accounts for all acres within a legal description, and all acres within all legal descriptions listed on each separate page of the real estate assessment roll ([Form PA-539-2](#)).

B. Specific items on the real estate assessment roll

Work rolls are the legal parcel rolls reflecting all taxable real property provided to assessors in varying formats, but all should contain the same basic information. Work rolls contain all the information from the previous year, allowing the assessor to update the current year's information. Assessors must review the work roll to identify all changes and determine which ones are necessary to reflect the current assessments for the taxation district.

Below are descriptions of the various entries an assessor makes in an assessment roll.

1. Property and owner identification

If a general taxable legal description consists of (or contains) only one statutory class of real estate, enter the proper code, acres, land value, and improvement value (if any) for the parcel only once on the bottom line. This may vary depending on the system used.

If a legal description is split into more than one statutory class (up to three classes of general taxable real estate), enter the proper information (ex: code, acres) for each class on a separate line. Total the acres and value for each separate class on the bottom line. This will verify totals for each separate class of acres and values with the total acre and value entries for this particular legal description.

- **Name and Address of Owner** – review and update as necessary
- **Description of Property** – review and make any necessary changes. The assessor is responsible for the completeness and correctness of legal descriptions.

2. General property

- **Class** – statutory class of general taxable real estate depending on its use – 1, 2, 4, 5, 5m, 6 or 7.
- **Acres** – of each classification are shown
- **Land value** – value of each land classification
- **Improvement Value** – value of all improvements (i.e., buildings) located on the land. Improvement values should always be accompanied by a land value and are the same classification as the land, except for Agriculture, Undeveloped, Agricultural Forest, and Productive Forest Lands, which do not have improvements
- **Total Value** – total of land and improvement values

3. PFC, MFL and county forest crop property

a. PFC

These are lands that must be identified and valued (assessed). Review all DNR orders and make all necessary changes to reflect withdrawals from this program. The assessed value is necessary for DOR to determine the "general property taxes that would have been paid" (back taxes) in those cases where the property owner elects, or is forced, to withdraw the lands under secs. [77.01](#) to [77.14](#), Wis. Stats. All lands currently entered in PFC may remain in the program until the contracts expire. At that time, the owners may apply to DNR to enter the lands in the MFL program.

Code 1

- Identifies the acreage and value of any lands ordered by DNR into this category (Regular Classification) **prior** to January 1, 1972
- Property taxed at 10¢ per acre

Code 2

- Identifies the acreage and the value of any lands ordered by DNR into this category (Variable Classification) **after** December 31, 1971
- Property taxed at \$3.60 per acre

Code 3

- Identifies the acreage and the value of any lands originally ordered by DNR into this category (Special Classification) between 1949 and 1963
- Property taxed at 20¢ per acre

b. MFL

Per the DNR, a legal description may need to contain one or more MFL classes. In this event, for each code, enter the acreages, parcels and assessed value for each class. Total the MFL classes on the bottom line.

MFL entered after 2004

These lands **must** be identified and valued (assessed). The assessed value is required under sec. [77.84\(1\)](#), Wis. Stats.

Code 5

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are **open** to public access for certain purposes (ex: hunting, fishing)
- Property is taxed at \$1.90 per acre

Code 6

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are designated as **closed** to public access
- Includes closed lands that are located in a proposed ferrous mining site
- Property is taxed at \$9.49 per acre

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MFL entered before 2005

These lands **must** be identified and valued (assessed). The assessed value is required under sec. [77.84\(1\)](#), Wis. Stats.

Code 7

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are **open** to public access for certain purposes (ex: hunting, fishing)
- Property is taxed at 72¢ per acre

Code 8

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are designated as **closed** to public access
- Property is taxed at \$1.68 per acre

Code 9

- Identifies the acreage and value of these lands ordered by DNR into the MFL program if the lands are designated as **closed** to public access and located in a proposed ferrous mining site
- Property is taxed at \$7.37 per acre

Note: The assessor cannot place lands into or remove lands from PFC and MFL classifications unless the DNR authorizes the orders (ex: orders of renewal, orders of entry, or orders of declassification).

C. Other exempt lands

- **Exempt Acres** – the code identifies ownership
 - » 1 = Federal
 - » 2 = State
 - » 3 = County governments
 - » 4 = Other exempt agencies/organizations respectively
- **Acres** – enter acres owned

Total Acres – total the acreages entered for the various classes/categories and enter in this column. This ensures every acre within any legal description, and all acres in the district are accounted for. **Note:** Some legal descriptions do not include acreage, particularly (residential or commercial) parcels in platted areas.

D. Parcel count

Parcel count information is determined by adding the number of land value entries and improvement value entries for each code. Enter the total for land and the total for improvements for each class on a summary report.

1. Parcel count – (located at the end of the roll) is a count of the valuations entered for a particular class. Generally, the total land parcel count on the SOA does not equal the number of legal descriptions contained in your assessment roll:
 - a. Exempt parcels are not assigned and are not counted by class value
 - b. Legal descriptions may be split and valued in two or more statutory classes of real estate. (ex: a single legal description may contain three classes (codes) of land and would result in three land parcels in the count)
2. Land parcel count normally is greater than the improvement count since there may be parcels without improvement values



E. Assessment roll summary – the assessor must:

1. Identify all general taxable real estate in the taxation district, including MFL and PFC lands
2. Value this type of property equitably
3. Classify and list (code and enter) in the "Acreage & Value of Description Subject to General Property Tax" columns
4. Identify the taxing jurisdictions where the property is located
5. Check totals against the grand total and balance the acre and value entries for each taxable legal description. Review the summaries and compare the new totals with the previous year totals and current adjustments. Do not assume the entries and totals are correct.
6. Complete and mail the Notices of Assessment as required under sec. [70.365](#), Wis. Stats.
7. Complete and file the MAR with the [DOR Equalization Bureau District Office](#) for the county where this taxation district is located

F. Additional information

- Assessor provides the clerk with the final assessment roll. The clerk reviews the roll, makes any BOR changes and has the information loaded to the database. After receiving an updated summary, the clerk completes the SOA within the roll. The clerk then e-files the SOA with DOR or submits it to the county if the county e-files the SOA on behalf of the clerk.
- If PFC/MFL acres submitted on the SOA do not match the acres reported by DNR, you must explain it in the SOA's "Comments" section

IV. Private Forest Croplands and Managed Forest Lands

Although there are exceptions, the Wisconsin Constitution requires uniformity of taxation. The Constitution specifically mentions some of these exceptions (ex: taxation of forest, agricultural and mineral lands).

A. Special laws

Below is a description of the special laws that were enacted. In some cases, these are found in chapters other than Chapter 70 of the Wisconsin Statutes. Since many of these special laws and provisions are quite detailed, only a brief description is provided. If you have questions, contact the [Equalization Bureau District Office](#) for the county where the municipality is located.

Important note: New entries into the PFC program are no longer permitted; however, landowners may apply for entry into the MFL program. Existing PFC contracts end on their original expiration date, unless withdrawn (sec. [77.10](#), Wis. Stats.) or converted to the MFL program (sec. [77.82\(4m\)](#), Wis. Stats.).

B. PFC law

Secs. [77.01](#) through [77.14](#), Wis. Stats., govern PFC. Timber cutting is regulated on all forest cropland. Property owners of forest croplands agree to permit hunting and fishing by the public on such lands, subject to DNR regulations. The tapping of trees for maple sap is also permitted since sap is regarded as a product of the forest rather than a forest product and not subject to the severance tax.

- All PFC land must have an annual assessed value entered in each applicable year's roll from entry year to withdrawal. Thus, the assessor must assess each PFC parcel in the assessment roll each year to assist DOR in calculating the tax amount due if PFC land is withdrawn before the full contract period expires.
- Assessments must be made on the same standards used on similar lands in the district (i.e., those forest lands not under contract)

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- Town must preserve each assessment roll containing a PFC entry for the life of the associated contract
- If the owner withdraws earlier, he/she is required to pay the taxes that would have been assessed had the land not been under the PFC contract
- Buildings on PFC land must be assessed as real estate
- Per state law (sec. [77.04\(3\)](#), Wis. Stats.), "Out of all moneys received by any town from any source on account of forest croplands in such town, the town treasurer shall on or before November 15 pay 20% to the county treasurer and retain the remainder"

1. Code 1 – Regular classification (10¢ per acre) – lands ordered into PFC before January 1, 1972:

Details:

- Taxed at 10¢ per acre
- Use Code 1 for these lands
- Enter the acreage, assessed value, school district, and any special district containing the legal description

The law first established regular PFC (Regular Classification) and included landowners within a forest protection district who otherwise met the requirements of the law and elected to enter descriptions of 40 or more acres of forest land. The owners then pay 10¢ per acre per year, plus a tax of 10% of the stumpage value of the timber when it is cut. The state pays an annual aid of 20¢ per acre.

2. Code 2 – Variable classification (\$3.60 per acre)

A second per acre rate was created in 1971 by the DNR, increasing the tax per acre on lands ordered into PFC (regular classification) after December 31, 1971. It further provided that every ten years the tax per acre, upon determination and certification by DOR, can be altered to generate additional revenues.

Details:

- Currently taxed at \$3.60 per acre
- Use Code 2 for these lands
- Enter the acreage, assessed value, school district, and any special district containing the legal description

3. Code 3 – Special classification (20¢ per acre)

In 1949, the legislature enacted sec. 77.15, Wis. Stats., creating special PFC (Special Classification). The special classification permitted landowners outside a forest protection district, who otherwise met the requirements of the law, to enter descriptions of 40 or more acres.

Details:

- Owners pay 20¢ per acre per year
- Not required to pay a severance tax for cutting timber
- No matching payments are made by the state

4. Repeal of sec. 77.15, Wis. Stats.

Under the 1963 legislature repeal of sec. 77.15, Wis. Stats., lands can no longer be entered under the special classification, since all lands are now in a forest protection district. Regular and special classification must continue to be designated separately on each annual assessment roll. Since the lands originally entered as special continue to be taxed under the provisions of the original contract, they must be designated as special classification on the current assessment and tax rolls.

Details:

- Use Code 3 for these lands
- Enter the acreage, assessed value, school district, and any special district containing this legal description

C. MFL law

This law is meant to encourage the management of private forest lands for the future forest crop production for commercial use through sound forestry practices. It recognizes the objectives of individual property owners, compatible recreational uses, watershed protection, development of wildlife habitat and accessibility of private property to the public for recreational purposes.

An owner of 10 or more acres of contiguous forest land in a town or village may apply for entry. The landowner may elect to designate the entire entry open to public access for purposes of hunting, fishing, hiking, sight-seeing and cross-country skiing. The landowner may also elect to designate one area in a parcel as closed to public access.

1. MFL parcels entered after 2004 – enter acres, school district code and assessed value for each parcel

- **Code 5**
 - » Identifies acreages designated as "Open"
 - » Taxed at \$1.90 per acre
- **Code 6**
 - » Identifies acreages designated as "Closed"
 - » Taxed at \$9.49 per acre
 - » Includes: closed lands located in a proposed ferrous mining site

2. MFL parcels entered before 2005 – enter the acres, school district code, any special district code, and assessed value for each parcel

- **Code 7**
 - » Identifies acreages designated as "Open"
 - » Taxed at 72¢ per acre
- **Code 8**
 - » Identifies acreages designated as "Closed"
 - » Taxed at \$1.68 per acre
- **Code 9**
 - » Identifies acreages designated as "Closed"
 - » Located in a proposed ferrous mining site
 - » Taxed at \$7.37 per acre

A property owner may request from DOR, an estimate of back taxes due if the property owner was to file a formal request with DNR. The property owner should complete the Request for Estimate of Withdrawal Tax for Managed Forest Land ([Form PR-296](#)) and submit it to DOR with the correct payment amount.

D. General PFC and MFL information

- Orders issued by DNR for entry of lands under the MFL law before November 21 are effective January 1 of the following year
- Orders for entry issued on or after November 21, but by December 31, take effect January 1 of the following year
- **Note:** Withdrawn lands cannot be legally placed in the general tax roll until after they first appeared in the general assessment roll

PFC or MFL changes on the assessment roll can only be made after the DNR provides the assessor with receipt of the change. If the assessor is aware of possible violations, he/she may not put the land back on the normal assessment roll. The assessor must follow proper procedure by reporting the possible violations to the DNR

forester for that county or to the attention of: DNR Forest Tax Unit, PO Box 7921, Madison, Wisconsin 53707. If the resulting DNR investigation determines the MFL or PFC status is in error, the assessor will receive a copy of the withdrawal order.

For more information on these laws, contact your local DNR forester or the DNR Forest Tax Unit.

County Forest Crop Lands

- Some county-owned lands are also entered in the forest cropland program
- Identified by Code 4
- County-owned lands are neither taxed nor valued by the assessor (unlike the privately-owned acres entered in the program)

V. Personal Property/Occupational Tax Roll

Per 2023 Act 12, sec 70.111 (28), Wis. Stats., starting with the January 1, 2024, assessment, many items of personal property are exempt. Exempt personal property will not have a 2025 assessment or 2025 property tax bill.

A. Personal property

Personal property exemption applies to:

- Personal property as defined in sec. 70.04, Wis. Stats.
- Steam and other vessels, furniture, and equipment

Exemption does not apply to:

- Real property as defined in sec. 70.03, Wis. Stats.
- Buildings, improvements and fixtures on leased land, exempt land, forest croplands and managed forestland assessed as real property under sec. 70.17(3), Wis. Stats.
- Sec. 70.17(3), Wis. Stats., also requires real property assessment of manufactured and mobile homes unless subject to a parking permit fee under sec. 66.0435(3), Wis. Stats., or otherwise exempt under a state law
- Utility property subject to state taxation under sec. 76.025(2), Wis. Stats.

B. Occupational tax roll

The occupational tax roll ([Form PA-5/647a1](#)) lists the information required for taxation of the various occupations stated in [Chapter 70](#) of the Wisconsin Statutes. The top of the form lists each occupation type, the number of tons, and the tax per unit. The number preceding each is the code used to identify that particular occupation. Occupational taxes do not receive tax credits. Occupational tax information is reported on the SOT.

Note: Enter occupational taxes on a separate page.

VI. Omitted Property

A. Sec. [70.44](#), Wis. Stats. – Assessment of property omitted

1. Real or personal property omitted from assessment in any of the two next previous years unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned using the net tax rate as provided in sec. [70.43](#), Wis. Stats., and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by DOR under sec. [70.995](#), Wis. Stats.
2. Any property assessment increased by a local board of review under sec. [70.511](#), Wis. Stats., shall be entered in the assessment roll as prescribed under sub. (1)
3. As soon as practicable, the assessor shall provide written notice concerning the discovery of property omitted from assessment and concerning that person's appeal rights to the board of review to the owner of the property

B. Omitted property instructions

- Enter the owner's name and the legal description and/or address
- Enter the year the property was omitted from assessment and taxation
- You may only go back two years for assessing and taxing non-manufacturing omitted property
- For the 2025 tax roll:
 - » Omitted years can only be 2023 and 2024
 - » Any property discovered as omitted for 2024 after the BOR adjourned, is assessed and taxed in 2025 as "Omitted for 2024"

C. Sec. [74.315](#), Wis. Stats. – Sharing of non-manufacturing omitted taxes

A clerk must file a Request for Sharing of Non- Manufacturing Omitted Taxes ([Form PC-205](#)) with DOR by October 1 in the year the omitted taxes appear on the tax roll when the omitted taxes for any single description of property are \$250 or more. If the roll is not complete by October 1, the form must be filed before the next October 1. Only property correctly identified as omitted property by the assessor should be included on this form. Complete a separate form for each real estate parcel number, personal property account number and tax year. DOR will determine, by November 15, if the municipality is required share its omitted tax collections. DOR will notify the taxation district of the determination.

Do **not** include manufacturing omitted tax on [Form PC-205](#). A clerk must submit [Form PC-205](#) electronically on DOR's website.

VII. Section 70.43 Correction of Errors

A. Sec. [70.43](#), Wis. Stats. – Correction of errors by assessors

1. In this section "palpable error" means an error under sec. [74.33\(1\)](#), Wis. Stats.
2. If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor must correct that error by adding to or subtracting from the assessment for the preceding year. The result must be the true assessed value of the property for the preceding year. The assessor must make a marginal note of the correction on that year's assessment roll.

3. The dollar amount of the adjustment determined in the correction under sub. (2) must be referred to the BOR and, if certified by that board, must be entered in a separate section of the current assessment roll, as prescribed by DOR, and must be used to determine the amount of additional taxes to be collected or taxes to be refunded. The dollar amount of the adjustment may be appealed to the BOR in the same manner as other assessments. The taxes to be collected or refunded must be determined on the basis of the net tax rate of the previous year, taking into account credits under sec. [79.10](#), Wis. Stats. The taxes to be collected or refunded must be reflected on the tax roll in the same manner as omitted property under sec. [70.44](#), Wis. Stats., but any such adjustment may not be carried forward to future years. The governing body of the taxation district must proceed under sec. [74.41](#), Wis. Stats.
4. As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information regarding that person's appeal rights to the BOR.

B. Sec. [70.43](#), Wis. Stats. – Correction of errors instructions

There are special forms ([PA-5/661](#)) in the back of the roll for the assessor to manually complete. The assessor completes columns (a) through (e), the clerk complete columns (f) and (g). You may also use the fill-in form located on our website.

Determine the difference between the previous year's value and the corrected value, and enter the difference in the correct Amount of Adjustment column. If the corrected value is more than the previous year's value, the Amount of Adjustment is a positive amount and additional tax must be collected from the property owner. If the corrected value is less than the previous year's value, the Amount of Adjustment is a negative amount (use brackets () to denote a negative amount) and a refund is due the property owner. There is an Amount of Adjustment column for Real Property and one for Personal Property. Be sure to enter the adjusted amount in the correct column.

C. Net mill rate

From the previous year's assessment roll, the clerk enters the correct net mill rate (after tax credit) used to calculate the previous year's taxes on the property. (The net mill rate is the gross mill rate [for the applicable mill rate area] minus the school levy tax credit mill rate.)

Multiply the assessed value difference entered in the Amount of Adjustment column by the Previous Year's Net Mill Rate (col. f). For real estate, use the tax net school credit amount in col. (g). Also, enter any adjustment to the Lottery and Gaming or First Dollar credits (if applicable). The result is the amount of tax due (if Amount of Adjustment is positive) or amount of tax to be refunded (if Amount of Adjustment is negative). Enter the tax amount in col. (g), entry "N."

If additional taxes are collected under sec. [70.43](#), Wis. Stats., they may have to be shared with other taxing jurisdictions. Taxes refunded under sec. [70.43](#), Wis. Stats., may be able to be charged back to the other taxing jurisdictions. Refer to secs. [74.41](#) and [74.315](#), Wis. Stats.

Note: If the net tax difference is a negative amount, the tax district may have to increase its local levy by the negative amount to compensate for the refund(s). Local municipal officials should review and discuss this before setting the local municipal levy.

D. Sec. [70.43](#), Wis. Stats. – Charging back refunded or rescinded taxes

If a municipality refunds or rescinds property taxes paid or assessed in error, the municipality may file a Request for Chargeback of Rescinded or Refunded Taxes ([Form PC-201](#)) with DOR by October 1 in the year the correction of errors appear on the tax roll. Complete a separate form for each real estate parcel number, personal property account number, and tax year. Form PC-201 may only be submitted after the taxes have been refunded or rescinded. For more information, see Publication [PA-600: Property Tax Refund Requests and the Chargeback Process](#).

VIII. Board of Review

A. Sec. [70.46\(1m\)\(a\)](#), Wis. Stats. – Board of Review

A person appointed to the office of town clerk, town treasurer or to the combined office of town clerk and town treasurer under sec. [60.30\(1e\)](#), Wis. Stats., may not serve on a BOR under sub. (1).

(b) If a town BOR under sub. (1) had as a member a person who held the elective office of town clerk, town treasurer or the combined office of town clerk and town treasurer, and the town appoints a person to hold one or more of these offices under sec. [60.30\(1e\)](#), Wis. Stats., the town board must fill the seat on the BOR formerly held by an elective office holder by an elector of the town.

B. Sec. [70.50](#), Wis. Stats. – Delivery of roll

Except in first and second class cities with a BOA, under sec. [70.075](#), Wis. Stats., the assessor must, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements to the clerk of the town, city or village, who must file and preserve them in the clerk's office.

C. Sec. [70.52](#), Wis. Stats. – Clerks to examine and correct rolls

Upon receiving the assessment roll, the clerk must carefully examine it. The clerk must correct all double assessments, imperfect descriptions and other errors apparent on the roll, strike and correct the value of parcels of real property not liable to taxation. The clerk must add to the roll any parcel of real property not listed on the assessment roll and immediately notify the assessor of the additions and omissions. The assessors shall immediately view and value the omitted property and certify the valuation to the clerk. The clerk must enter the valuation and property classification on the roll, and the valuation shall be final. To assist the clerk to properly correct defective descriptions, the clerk may request aid from the county surveyor whose fees for the services rendered must be paid by the town, city, or village.

Clerks utilizing an electronic roll must note errors found in the roll in the system. It is important for the clerk to examine and make any necessary corrections in the assessment roll before the BOR meets.

Examination and correction should include, but are not limited to:

1. Elimination of duplicate assessments
2. Addition to the roll of any taxable property omitted by the assessor in the current assessment roll. The clerk must ask the assessor to certify an assessed value of property omitted on the current roll (sec. [70.52](#), Wis. Stats.).
3. Elimination from the roll of any property illegally assessed by the assessor
4. Review of the following:
 - a. Assessor's treatment of PFC lands under secs. [77.04\(1\)](#) and [\(2\)](#), Wis. Stats., (these lands must be assessed and properly classed)
 - b. Assessor's treatment of MFL under section 77, subchapter VI
 - c. Assessor's classification of all property
5. Make sure improvements are assessed with the legal description where they are located
6. Review each assessment by the school district (elementary (K-8) and/or regular (K-12) school, or union high), and technical college. Review those parcels contained in other special districts containing area of less than the total taxation district. It is important all are properly coded.

Clerk and BOR should not begin their hearing before reviewing these instructions

- Sec. [70.48](#), Wis. Stats., provides:
"When any valuation of real property is changed the clerk shall enter the valuation fixed by the board in red

ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink."

- Do not make adjustments/corrections to only the totals. It is also important to make the changes in the different classes. If changes are made in the totals only, the clerk will not know in which property class the board intended the change to be made. The clerk will find it impossible to complete the SOA correctly.
- The clerk notifies the BOR members they must determine (1) the exact items in the assessment roll they will vote to change and (2) identify the value change for each item. If this is done, the proper corrections can be made in the total lines by the clerk. When the roll is completed, the red (corrected) figures are used in place of those stricken out. The roll will balance and cross check. The clerk must send all changes to the keeper of the assessment roll to be loaded into the database. Once complete, a new updated summary should be furnished to the clerk.

D. Sec. [70.73\(1\)](#), Wis. Stats. – Correction of tax roll - Before delivery

(a) If any town, village, or city clerk or treasurer discovers that any parcel of land was erroneously described on the tax roll, the clerk or treasurer must correct the description.

(b) If a town, village, or city clerk or treasurer discovers that 2 or more parcels of land belonging to different persons have been erroneously assessed together on the tax roll, the clerk or treasurer shall notify the assessor and all parties interested, if the parties are residents of the county, by notice in writing to appear at the clerk's office at some time, not less than 5 days thereafter, to correct the assessment roll.

(c) At the time and place designated in the notice given under par. (b), the assessment roll shall be corrected by entering the correct names of the persons liable to assessment of real property, describing each parcel of land and giving the proper valuation to each parcel separately owned. The total valuation given to the separate tracts of real estate shall be equal to the valuation given to the same property when the several parcels were assessed together.

(d) The valuation of parcels of land assessed under this subsection may be made any any time before the tax roll is returned to the county treasurer for the year in which the tax is levied. The valuation when made under this subsection, shall be held just and correct and be final and conclusive.

(1m) After Board of Review – if a town, village, or city clerk or treasurer discovers a palpable error, as described under sec. [74.33\(1\)](#), Wis. Stats., in the assessment roll after the BOR has adjourned for the year under sec. [70.47\(4\)](#), Wis. Stats., the clerk or treasurer must correct the assessment roll before calculating the property taxes that are due on the property related to the error and notify DOR of the correction under sec. [74.41\(1\)](#), Wis. Stats.

(3) Notice of Correction – when the assessment roll is corrected, the clerk must enter a marginal note on the roll stating when the assessor made the correction. If the taxes are extended against the property previously, the clerk must correct the tax roll in the same manner that the assessment roll was corrected and extend against each tract the proper amount of tax to be collected.

E. Sec. [74.05](#), Wis. Stats. – Correction of tax roll information

(1) Definition – in this section, "error in the tax roll" means an error in the description of any real property, in the identification of the owner or person to whom the property is assessed or in the amount of the tax or an error resulting from a palpable error in the assessment roll.

(2) Duty to Correct – if the taxation district treasurer discovers an error in the tax roll after the tax roll was transferred under sec. [74.03](#), Wis. Stats., the clerk of the taxation district must correct the error. The clerk must keep a record identifying the place on the tax roll where each correction is made, briefly describing the correction and specifying the date when the correction was made.

A clerk should also send any correction to update the database. A new updated summary should be sent back to the clerk.

IX. Statement of Assessment (SOA) (PA-521C)

On approximately May 1, DOR posts the current year SOA ([Form PA-521C](#)) on DOR's website. The school district, special district, technical college, county, and municipal codes auto-fill when a valid county and municipal name is entered. The SOA is submitted electronically to DOR by using the e-file form or file transfer.

Important: The due date for filing the SOA with DOR is the second Monday in June or after the BOR. Do not file until after the BOR adjourns and all BOR adjustments are made to the roll.

A. DOR uses the SOA to:

- Certify school, technical college and special district valuations
- Equate the state assessed manufacturing property in the taxation district (if any)
- Determine the ratio to use in calculating fair market value estimates

For these processes and other statistical uses of the assessment data, this information must be complete, accurate, and timely filed.

DOR audits the SOA and communicates with the person listed as the contact if we discover errors. Based on the reply, DOR may request an amended SOA. A municipality will not receive its final SOA (with aggregate ratio and manufacturing values) until DOR perfects the SOA filed by (or on behalf of) the clerk.

B. Recommended procedure/line information

1. Perfect the assessment roll. After careful examination of the assessment roll (sec. [70.52](#), Wis. Stats.) and after the BOR has completely adjourned, the clerk must:
 - Review the summaries to ensure they reflect all changes and are correct. Most errors on the SOA occur because this was not done.
 - Check that all BOR changes were carried into all totals and summaries. Update the database.
2. Review/update all summaries. Updated summaries should be prepared and furnished to the town, village or city after all the BOR changes are made to the database. The summaries should, by class, reflect the total parcel counts, acres, land value, improvement value, total land and improvement value, total assessed value by school, technical college and special district. Special lands should also be summarized. The recommended format for a computer summary is the SOA format. Any updated summaries should be attached to the assessment roll.
3. Complete the roll copy of the SOA and e-file with DOR. All available fields have an entry, even if zero. Data may be submitted by e-filing [Form PA-521C](#) or by file transfer. The county generally uses the file transfer method. Clerks should contact the county if they are unsure who submits the SOA to DOR.
4. [Form PA-521C](#) information
 - **Lines 1 through 8** – entries come directly from the real estate summary. The entries are important and should always be accurately reported. The line classifications and column headings are defined and the entries should be placed in the appropriate spaces.
Note: Column A (Total Land Parcel Count) is usually greater than Column B (Improvement Parcel Count). Column C (No. of Acres) must be rounded to the nearest whole number. Column E (Value of Improvements) values should correspond with each improvement parcel count in Column B.
 - **Line 9** – DOR's e-file form calculates the total of each column and the total value of land and improvements for each class under Column F (Column D plus Column E equals Column F). If the total on Line 9, Column F equals the total value on the real estate roll, the amounts were entered correctly.

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- **Line 16, Column F** – total of all property, equals Line 9, Column F plus Line 15. The DOR e-file form calculates this total.

Note: Do not include state assessed manufacturing values in any of the entries on Lines 1 through 16. This includes any amended forms after a final equated SOA was produced. Any question regarding the taxation of manufacturing property in the taxation district should be discussed with the assessor and/or [DOR's Manufacturing & Utility Bureau](#) for the county where the property is located. See list of district offices and contact information on page 32.

- **Line 17** – enter the BOR final adjournment date (DD/MM/CCYY), name of assessor, and assessor phone number

- **Private Forest Crop** – enter the number of parcels, acres and value of the lands entered in the PFC program in the appropriate field. Do not enter the tax amounts.

This section of the SOA is designed to accommodate the three categories – (1) Regular, taxed at 10¢ per acre, (2) Variable, taxed at \$3.60 per acre and (3) Special, taxed at 20¢ per acre. Lands should have been entered in the assessment roll with a code designating the proper category. The assessor should have placed a value on them. If not, instruct the assessor to do so. Parcels, acres and values should have been totaled on the Real Estate Summary where you can find the totals to enter in the proper space. Check the records to see that all lands entered in this program are placed in the assessment roll correctly, and not valued as regular forest lands. The total acreage for PFC on the roll should agree with acreage on DNR records. If not, check your records and contact DNR for assistance to resolve any differences. PFC acreage on the roll must agree with acreage on the DNR records. If it does not, provide your explanation in the "Comments" section. It is important this information is correct.

- **Managed Forest Land** – enter the number of MFL parcels, acres and assessed value in the proper spaces. Each field is identified by category and these lands should have been entered in the assessment roll and totaled in the Real Estate Summary. Enter the correct acreage in the proper space. MFL acreage on the roll must agree with acreages on the DNR records. If it doesn't, provide your explanation in the "Comments" section. It is important this information is correct.

Note: None of the lands entered on Lines 18 through 21 should be included in any of the other values on this document.

- **Line 22(a)** – enter the county forest crop acres
- **Line 22(b), (c), (d) and (e)** – enter other exempt acreages within the proper category
- **Line 23(a) and (b)** – enter the value of omitted property. This is property omitted from taxation in any of the two previous years. This value must be positive.
- **Line 23(c1) and (c2)** – enter the total real estate assessed value adjustments (difference between the original and corrected amounts) under [sec. 70.43, Wis. Stats.](#) These amounts are located on the sec. 70.43 Corrections Form located in the Omitted Property/sec. 70.43 Corrections section of the assessment roll. If the value was reduced, enter as negative.
- **Line 23(d), (e), (f1) and (f2)** – these fields are auto-filled on the final SOA (if applicable) by DOR
- **Special Districts** – DOR is required to certify the equalized values of legally formed Town Sanitary Districts, Public Inland Lake Protection and Rehabilitation Districts and Metropolitan Sewer Districts in the state. Therefore, the assessed value of all real property within the taxation district contained within one or more of these districts, must be reported to DOR by the correct district.

DOR's e-file form auto-fills the various codes and names of the special districts located in the taxation district. If a district is missing, contact DOR. Not all taxation districts have special districts within their borders.

Clerks must ensure that each real property parcel within the boundaries of a special district were properly coded to that district and correctly entered into the database. The county or municipality's computer system can summarize the total assessed value of each special district and apply the proper

mill rates to the parcels/accounts for calculating the correct taxes. Using the assessed value summary, enter the total assessed value of real estate for the special district in Column D, located in the special district. Tax apportionments are calculated using equalized values, which are based on the values entered on the SOA. The data needs to be complete and accurate.

Note: Even though a special district may not be actively levying taxes, you must report the value(s) to DOR as long as the district has not been dissolved.

- **School Districts**

- » DOR's e-file form auto-fills the school district number(s) and name(s) for all K-8 and K-12 school districts within the taxation district. If a district is missing or incorrect, contact DOR. Obtain the values for these districts from the computer summary. Enter the correct value in the proper school district.
- » Total of K-8 and K-12 school districts automatically calculates, adding amounts for each school district entered. The total assessed value must equal the amounts on Line 16, Column F and Line 59, Column D. The tax apportionment(s) certified by the school district(s) is calculated using equalized values, which are based on the values entered on the SOA.

- **Union High School Districts**

- » DOR's e-file form auto-fills the union high school district number(s) and name(s) for all union high school district(s) within the taxation district. Obtain and enter the values for these districts on the proper line. If a district is missing or incorrect, contact DOR.
- » Total auto-fills the total of the amounts entered for the union high school districts. This amount must equal the total value of all K-8 school values listed in the school districts section.

- **Technical Colleges**

- » DOR's e-file form auto-fills the technical college district number(s) and name(s) for all technical college district(s) within the taxation district. Obtain and enter the values for these districts on the proper line. If a district is missing or incorrect, contact DOR.
- » Total auto-fills the total of the amounts entered for the technical colleges. This amount must equal the total value listed on Line 16, Column F and the school district section.

- **Certification Section** – enter preparer's information

- **Comments** – enter any applicable comments. If there are any MFL or PFC discrepancies, enter an explanation in the Comments section.

C. Final Equated Statement of Assessment

By mid-October, DOR runs our first batch of perfected SOAs through the Equated Roll process. This pulls in manufacturing values and calculates the final aggregate ratio used to calculate property tax bills. DOR posts the Final Equated SOAs to our website.

D. Amending the SOA

Changes in Assessments

File an amended SOA if the total final local value shown in the tax roll disagrees with the assessment roll (Line 16 of the Final SOA). The amended SOA must be completed (to include all line entries) as if it is being filed for the first time with the correct amounts. Enter all applicable amounts. If change is reported for Lines 1 through 16, also report the change for any school district and/or special purpose district which is affected. The assessment roll and tax roll must agree.

If an amended SOA is submitted after a Final SOA is produced, DOR will process it but the amended values will not be reflected on the Final SOA posted on our website. Use the aggregate ratio and the amended values in calculating estimates of fair market value for tax bills.

X. Mill Rate Worksheet (PA-5/623)

The Mill Rate Worksheet ([Form PA-5/623](#)) is included in assessment and tax rolls to help clerks prepare tax rolls, which will distribute the tax burden accurately and with fairness, according to the law. This worksheet handles only general property taxes. Special assessments, special charges, delinquent utility charges, taxes on omitted property, taxes on PFC acres, MFL acres and occupational taxes are not part of this worksheet; these items are handled in other areas of the tax rolls. The mill rate worksheet accepts the assessed values determined from the county or municipalities computer system summaries.

This worksheet must remain attached to the assessment and tax roll systems. It provides a systematic approach to preparation of tax rolls and assures the accuracy of the rolls. It serves as a concise record of the clerk's calculation of mill rates. It also provides an explanation of the general property tax structure to owners of taxable general property in a particular taxation district.

Before starting any tax rate calculations, be sure:

1. Assessed values in the computer database are complete and correct
2. Equated manufacturing values (if any) were received and entered into the database

Request an updated summary and verify everything balances. Once everything balances, start the tax rate calculations.

A. Mill Rate Worksheet instructions (PA-5/623)

- Section A – relates only to state taxes
- Section B – relates only to county taxes
- Section C – relates to special district(s)
- Section D – relates to municipal taxes
- Section E – relates only to school district taxes
- Section F – relates to technical college district taxes
- Section G – sum of all these sections and is the Total General Property Tax amount to be levied

B. Taxes

Column 2 (Description of Tax and/or Districts) – identifies the purpose of a tax. Space is provided to enter the names of special district, school and technical college districts. Enter school districts in the same order as they were preprinted by DOR on the prior year's SOT, or on the current year's SOA. This will help when reporting school district assessed values and taxes to DOR under the proper school district.

Column 3 (Amounts to be Levied on the Tax Roll) – **enter the taxes for each purpose** – before completing, consider how your municipality's TIDs may affect your mill rate calculations. The Tax Increment Worksheet must be completed before the Mill Rate Worksheet for those taxation districts with one or more TIDs. In these taxation districts, use the Column E levy amounts instead of the amount from the apportionment worksheet.

- **Line A-1, County taxes** – enter the total certified amount from Section A-1 of the county clerk's apportionment sheet
- **Line A-2, County taxes** – enter the total certified amount from Section A-2 of the county clerk's apportionment sheet
- **Line A-3** – enter total amount apportioned for Children with Disabilities Education Boards
- **Lines A-4 and A-5, Special Purpose** – some portion of the tax levied by the county may apply only to part of the taxation district. If unsure, ask the county clerk which of the county tax items, if any, apply only to part of the taxation district. Enter these portion(s) of county taxes on the Special Purpose lines in Section A.

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- **Line B-1 through B-6, Special District Taxes** – enter the certified amount(s) (if any) to be levied based on value by the Metropolitan Sewer Commission, the Sanitary District Commission or the Public Inland Lake District board
- **Line C-1, Other Special Purpose Districts** – enter amounts of general taxes (i.e., taxes levied based on the value) certified or otherwise designated for special purpose districts (i.e., business improvement districts, fire districts, utility districts, not specifically mentioned above) which contain area of less than the total taxation district
- **Line C-2, Other State Special Charges** – enter the certified subtotal amount (if any) from Section C-1 of the county clerk's apportionment sheet
- **Line C-3, County Special Charges** – enter the certified subtotal (if any) from Section C-2 of the county clerk's apportionment sheet
- **Line C-4** – enter the municipal taxes. These items are the result of the municipal budget and are levied to make up any difference between budgeted expenditures and estimated revenues. Include any state trust fund loan amounts in your municipal taxes.
- **Line C-5** – enter the amount of surplus funds ("cash") to be used to reduce total taxes levied on the tax rolls
Caution: Surplus funds ("cash") must be used to reduce the municipal taxes. Do not show an amount here unless the municipal levy (all amounts shown in Section C) is reduced to zero. Reduce the amount on Line C-4 by the amount of surplus funds. If the amount of surplus funds ("cash") is greater than the amount of the tax levy for municipal purposes, or if no municipal tax is levied, a negative dollar amount is entered on Line 5. When calculating tax rates, a negative municipal tax rate is calculated and combined with all the other tax rates, which serves to reduce the total combined taxes shown in Section F. The amounts levied for other taxing jurisdictions are then shown as they were apportioned.
- **Lines D-1 through D-10, School Districts** – enter the amount of school taxes for each school district. Enter the name of the school in Column 2 for each line with a value.
- **Lines E-1 through E-3, Technical College Districts** – enter the amount of technical college taxes for each technical college district. Enter the name of the technical college in Column 2 for each line with a value.

C. Mill rates

Column 5 – calculate the mill rates for items listed in Sections A through E by dividing the taxes in Column 3 by the assessed value (from the same line) in Column 4. Enter the mill rates here after calculating them.

Examples:

1. Calculation of a county mill rate in a municipality without a County Special Purpose Tax area:

Section A

Line A-1.....	6,000.00
Line A-2	111,750.00
Column 3 =	117,750.00
Column 4 =	12,345,790
Calculation:	$117,750 / 12,345,790 = .009537664$ (enter in Column 5)

2. Calculation of a municipal mill rate:

Section C

Line C-2	2,300.00
Line C-3.....	2,400.00
Line C-4	17,500.00
Column 3, C-6 =	22,200.00

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Column 4 = 12,345,790

Calculation: $22,200 / 12,345,790 = .001798184$ (enter in Column 5)

3. Calculation of a school district mill rate:

Section D

Dist. # 4370 218,650.00

Column 3 = 218,650.00

Column 4 = 10,987,450

Calculation: $218,650 / 10,987,450 = .01989998$ (enter in Column 5)

To check for accuracy, multiply the resulting mill rates by the total values against which they are to be applied. The result should equal the taxes to be levied prior to tax credits. After calculating all mill rates, enter the applicable rates in each mill rate area on the Mill Rate Area Sheet ([Form PA-5/624](#)).

XI. Mill Rate Areas (PA-5/624)

A "mill rate area" is any geographic area within a taxation district where the same combined (total) mill rate is applied to each individual parcel of taxable real estate located within the boundaries of that area.

Example:

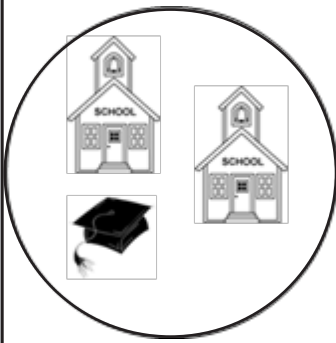
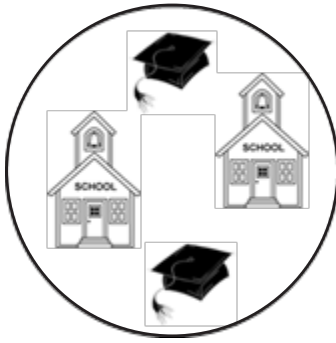
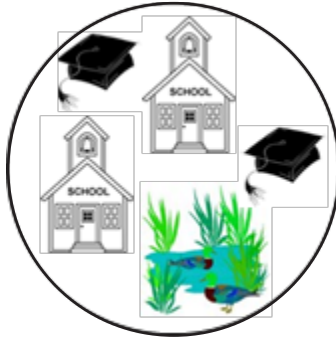
The entire taxation district is one "mill rate area" if the separate mill rates for state, county, municipal, school, and technical college taxes were the same over the entire taxation district. If the taxation district is located in two school districts, two mill rate areas are required. Since the school rates differ, the combined mill rates applicable to one mill rate area (part of the taxation district) differs from the combined mill rate for the other (part) by the amount of the difference in the two school district mill rates. Different mill rate areas in this case are the result of school district boundaries dividing the taxation district into two different school (school rate) areas.

Figure 1 – on page 23, illustrates mill rate areas

- The example shows the layers of taxing jurisdictions which may create different mill rate areas in the same taxation district. The illustration demonstrates that the boundaries of different taxing jurisdictions within some taxation districts can result in different mill rate areas where a different combined (total) rate would apply.
- Many taxation districts have more than one mill rate area within their boundaries. If the property is properly identified and coded, the computer system can easily determine the value contained in each mill rate area. The clerk can then enter the value and applicable mill rates for state, county, county special purpose, local special purpose district, municipal, school district and technical college district, for each mill rate area.
- Adding the values of each mill rate area together, proves that all taxable general property was accounted for since the total value of all mill rate areas should equal the total value on Line 16 of the Final SOA
- Multiplying the value of any mill rate area times the combined mill rate for that area, determines the total general property taxes which should be collected from each area
- The completed work is verified by adding the calculated total taxes of each mill rate area together and comparing the grand total to the total general property taxes to be collected. If the two totals are comparable (within a few dollars of each other), it can be assumed the mill rates are correct and can continue with the tax roll. If the two totals are not comparable, an error probably exists, and the clerk should carefully re-check everything. Tax rolls should not be prepared until the mill rates are proven correct. Once the mill rates are correct, enter the mill rates into the database.
- **Note:** Some computer systems prepare a test run of the mill rates to ensure everything is correct before the tax rolls and tax bills are run. Check with your software developer to see if this is available.

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Figure 1 – Mill rate areas

	Example 1	Example 2		Example 3		
						
	Village of Badger in same County, Special, School, and Technical College Districts	Village of Badger in same County, Special, and Technical College Districts, but TWO School Districts		Village of Badger in same County, Technical College Districts but TWO School Districts and one small Special District		
		School 1	School 2	School 3	School 2	Special 1 School 2
State	.000209714	.000209714	.000209714	.000209714	.000209714	.000209714
County	.004123429	.004123429	.004123429	.004123429	.004123429	.004123429
Municipal	.007025444	.007025444	.007025444	.007025444	.007025444	.007025444
Special	---	---	---	---	---	.000173578
School	.018200019	.018200019	.017669981	.018200019	.017669981	.017669981
Technical	.001699489	.001699489	.001699489	.001699489	.001699489	.001699489
Totals	.031258095	.031258095	.030728057	.031258095	.030728057	.030901635
Note: Round rates to the ninth decimal point.						

XII. Statement of Taxes (SOT)/Instructions

The SOT bound in the Assessment Roll and Tax Roll ([Form PA-5/632](#)) remains in the rolls. When completed, the SOT ([Form PA-632A](#)) is e-filed with DOR and a copy is sent to the county treasurer. It must contain the same information that appears on the "SOT" bound in the tax roll. Complete the form in the roll. DOR posts the form to our website on approximately November 23. The SOT is due to DOR/LGS, on or before the third Monday of December.

Note: Do not complete the SOT until the tax roll is complete, summarized, returned to the clerk, and the district's TIW (if applicable) is completed. The total tax roll amount, including any overrun or underrun, must be known before completing the SOT. Submit the original electronically to DOR, send a copy to the county treasurer, and retain a copy for the district's records.

2025 – Assessment and Tax Roll Instructions for Clerks

Accuracy is essential since the taxes reported are used to determine general property tax relief for each taxation district. The report is also used to administer the laws for the taxation of railroads and other public utilities and special taxes. Make all entries as indicated. The detail is needed for various statistical purposes.

There are a few instances in which a city or village is located in more than one county. Since taxing jurisdictions (ex: state, county, school) apportion taxes based on the equalized value percentage of each particular "piece" in relationship to the total value of the taxing jurisdiction, the local clerk must levy these taxes against only the assessed value of the property in the corresponding county piece. There should be a separate calculation of mill rates and taxes for each county portion. Complete each showing its taxes as apportioned and send a copy to the respective county treasurers.

SOT Instructions

1. SOT has two important purposes

- a. Summarizes all taxes and charges placed on the tax roll for collection
- b. Enables the clerk to uniformly report the taxation district taxes and charges to DOR

2. Steps to follow

- a. Complete the tax roll
- b. Complete the roll copy of the SOT after the tax roll is complete
- c. Prepare two copies – one for the county treasurer and one for the local records. **Note:** E-file the original with DOR by the 3rd Monday of December.

3. General information

a. SOT is divided into sections

- Each section is intended for a particular tax, special assessment or special charge
- Each section is identified by a letter of the alphabet and each portion of a section is identified by a line number

b. Important

- Do not change the purpose of a line by changing or adding words. If you are not certain how to enter a given tax, special assessment or charge, contact DOR.
- Sections A, B, C, D, E and F include general property taxes only. Do not include special assessments and charges in these sections. Report special assessments and charges in Section G.
- General property taxes are taxes levied by a uniform mill rate upon the taxable general property of an entire town, village or city, or by a uniform mill rate upon all the property located in some portion therein, such as a school, fire, lighting, utility, sanitary district, which covers only part of the taxation district
- **Note:** Do not reduce Section F, Line 1 by the amount of state tax credits, first dollar credits, or lottery and gaming credits per (sec. [79.10\(7m\)](#), Wis. Stats.). Taxes reported in Section F should include all general property taxes prior to reduction by these credits.

4. E-file form information

In the SOT e-file form, Sections A, B, D and E auto-fill with the apportioned tax levies, reported to us by the taxing jurisdictions.

Section A – County Taxes

The county clerk also apportions county taxes. The county clerk receives the items to be apportioned to the taxation district under A-1 on the apportionment sheet from DOR. These items must be shown on Line A-1 of the SOT. Show the portion of county taxes that apply to the entire taxation district on Line A-2. Show any part of the county tax that applies to only part of the taxation district on Line A-3. If unsure, ask the county clerk which county tax items (if any) apply to only part of the taxation district. Do not move items from Section A on the county clerk's apportionment sheet to Section C of the district's SOT.

Section B – Special District Taxes

Enter amounts for special districts that levy a general property tax using total local value of the special district to calculate a mill rate which is then applied to the local value of property in such special districts. These taxes should not be shown in Section G, as special assessments. The Mill Rate Worksheet ([Form PA-5/623](#)) handles special districts in Section B. Space is provided there for the names of metropolitan sewer, sanitary and public lake districts to be entered.

Section C – Town, Village, or City Taxes

- **Line C-1** – is for other special purpose districts (ex: lighting, business improvement, utility), districts which may be located in part of the taxation district. On Line C-1, enter the taxes levied by all the special purpose districts on this line. Click the "Add" button to add special purpose districts and amounts.
- **Line C-2**
 - » Towns, villages and cities with Tax Incremental Finance (TIF) districts use this line. The total amount of tax increment generated for TIF districts auto-fills on this line from the [Tax Increment Worksheet](#) (TIW).
 - » **Note:** Complete the TIW first. If you amend the TIW, you must also amend your SOT.
- **Line C-3** – the total tax increment for the county environmental remediation TIF district
- **Lines C-4 and C-5** – are for items certified to the taxation district by the county clerk. These items are municipal taxes, not county taxes. Do not move items from Section C on the county clerk's apportionment sheet to Section A of the SOT.
- **Line C-6** – is for municipal taxes, items that were financed by other sources of revenue including state trust fund loans. This line's total is the general property tax levy on the tax roll for the municipality.
- **Line C-7** – is primarily for surplus funds ("cash") applied to reduce taxes of other taxing jurisdictions levied on the tax roll. There should be an entry only if Line C-6 is zero. If Line C-6 is not zero and the district plans to pay for other items in Section C (ex: county or state special charges) from surplus funds, reduce the amount shown on Line C-6. Do not enter that reduction on Line C-7. If the amount of surplus funds ("cash") is greater than the amount of the tax levy for municipal purposes after state aids are subtracted, or if no municipal tax is levied, the result is a negative local tax. When calculating tax rates, a negative municipal tax rate is calculated which when combined with all the other tax rates, serves to reduce the total combined taxes shown in Section F. The amounts levied for other taxing jurisdictions is then shown as they were apportioned.
- **Line C-8** – is the total of Section C. This amount automatically calculates.

Section D – Elementary and Secondary Schools

This section provides a summary of elementary and secondary school district taxes.

- Names of elementary and secondary school district(s) auto-fill in Section D
- Tax apportionment certified by each school district is entered on the proper line
- This section auto-fills and the total automatically calculates

Section E – Tech Colleges

This section provides a summary of technical college district taxes.

- Technical college district(s) auto-fill in Section E
- Tax apportionment certified by each technical college district is entered on the proper line
- This section auto-fills and the total automatically calculates

Section F – Total General Property Taxes Apportioned

- **Line F** – this section provides a total of all gross general property taxes levied on the tax roll. This total adds totals from Sections A, B, C, D, E and F, and automatically calculates.

2025 – Assessment and Tax Roll Instructions for Clerks

- **Line F-1 through F-5** – Summary of computerized tax roll. Obtain these numbers from the computerized summary of the tax roll.
 - » Column 1 – description
 - » Column 2 – real estate roll
 - » Column 4 – total of columns 1 and 2
- **Line F-6** – Overrun or underrun – the difference between the total gross taxes intended for collection through the tax roll (Line F) and the actual total of all the individual tax liabilities (Line F-1). Subtract Line F from F-1. This is the overrun or underrun. A computerized tax roll total of more than the total of the gross taxes intended for collection means an overrun. A computerized tax roll total of less than the total of the gross taxes intended for collection means an underrun. Line F-6 automatically calculates.

Section G – Special Assessments and Charges

This section of the SOT is for totals of who retains the funds (municipal, enterprise/utility or others). Column 3 "Other" – are funds collected for another taxing jurisdiction (ex: state, county, special district or other taxation district). Report the detail of Section G. **Note:** The special assessments and special charges are separated on the form.

Detail summary of special assessments and special charges

- **Special assessments**
 - » Enter special assessments (principal and interest) indicating in the space provided the amount of each assessment type belonging to the town, village or city and the amount entered in the tax roll for individuals holding contractors' certificates and special assessment bonds
 - » Special assessments are not based on property values and are imposed on only some (not all) real estate parcels within a jurisdiction, generally to defray the cost of capital improvements to those parcels (ex: pavements, sidewalks, sewers, drains). These improvements are presumed to benefit the public and are of special benefit to such parcels of property.
- **Special charges**
 - » Special charges are for some special services (ex: clearing snow off sidewalks, fire calls, recycling, plowing, fencing, purchasing culverts or gravel, garbage collection, cutting weeds) performed for the owners of property. These charges may be thought of as service fees collected on the tax roll.
 - » **Line 8** – enter the amount of utility charges consumers failed to pay and that are carried into the tax roll for collection. Tax levies to pay for hydrant rental or any water service to be paid by the taxation district, either to a private or municipal plant, should be part of the tax on Line C-6. Amounts entered for sewers are only delinquent sewer service charges authorized by sec. [66.0821\(4\)\(a\)](#) and [\(d\)](#), Wis. Stats. Enter the amounts in the proper column on Line 8.

Section H – Omitted Property Taxes

Record all omitted property taxes from previous year(s) as recorded on the rolls in this section as a positive amount.

Section I – S. 70.43 Corrections

Enter the total tax adjustments (difference between the original and corrected amounts) for assessments corrected under sec. [70.43](#), Wis. Stats. Include taxes due and tax refunds. Enter the net amount of total taxes due and tax refunds. Enter a negative amount if the tax refunds exceed the taxes due.

Section J – PFC Taxes

Acres are auto-filled from the SOA. PFC lands entered under regular classification are taxed at 10¢ per acre, or \$3.60 per acre the acreage is under DNR order of entry dated after December 31, 1971. Special PFC lands are taxed at 20¢ per acre. Totals are automatically calculated but can be manually changed to account for rounding.

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Section K – MFL Taxes

MFL acres are auto-filled from the SOA. Total taxes are automatically calculated but can be manually changed to account for rounding.

- MFL entered before 2005
 - » Classed as "Open" are taxed at 72¢ per acre
 - » Classed as "Closed" are taxed at \$1.68 per acre
 - » Classed as "Closed" and located in a proposed ferrous mining site are taxed at \$7.37 per acre
- MFL entered after 2004
 - » Classed as "Open" are taxed at \$1.90 per acre
 - » Classed as "Closed" are taxed at \$9.49 per acre (this includes closed lands that are located in a proposed ferrous mining site)
- PFC lands and MFL entered by private owners must be assessed by municipal assessors, but these values are used only if the lands are later withdrawn from the program

Do not enter contributions received from this State in the form of state aids under the headings "Forest Crop Taxes" or "Managed Forest Lands."

Section L – Occupational Taxes

Enter the applicable number of tons. These can be obtained from the tax roll. The number(s) multiplied by the tax per unit equal the entry in the total column. The total column is automatically calculated.

Section M – Aggregate Amount of Taxes

Sums the total of Lines F, F-6, G, H, I, J, K and L. This total must equal the total taxes on the tax roll.

XIII. Tax Roll Certificate (PA-601)

Tax district clerks must complete the form, "[Tax Roll Certificate for Taxes Levied](#)" as required by sec. [70.65\(3\)](#), Wis. Stats. On the certificate, list the various taxes levied on the tax roll and certify that they are correct to the best of your knowledge. The various amounts required on the certificate are found on the tax roll summaries prepared by the computer system and from the manually prepared sections in the tax roll. The grand total should be the total of all taxes levied in the tax roll.

Following is an explanation of each line to help you identify the entry:

- **Line 1** – Net General Real Estate Taxes. These are the general property taxes levied on all real estate after state tax credits and lottery credits are subtracted.
- **Line 3** – Total of School Levy Tax Credits applied to real estate tax rolls
- **Line 4** – Lottery and Gaming Credits applied to real estate tax rolls
- **Line 5** – First Dollar Credit applied to tax roll
- **Line 6** – Total of Lines 1 through 5. This amount is the Total Gross General Property Taxes levied on the tax roll and must equal to the amount entered on Line F-1 on the SOT.
- **Line 7** – Total Special Assessments levied on the tax roll
- **Line 8** – Total Special Charges levied on the tax roll
- **Line 9** – Delinquent Utility Charges. Total of delinquent water and sewer charges levied on the tax roll.
- **Line 10** – Special Taxes. Total of all private forest crop and managed forest land taxes levied on the tax roll.
- **Line 11** – Total of Occupational Taxes levied on the tax roll

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- **Line 12** – Total of Omitted Property Taxes levied on the tax roll
- **Line 13** – Total of Sec. 70.43 Assessor’s Corrections NET tax adjustments. This is the net amount of all adjustments.
- **Last Line** – Enter Total of Lines 6 through 13. This is the total tax roll amount and must be equal to the amount on Line M on the SOT.

The clerk must sign and date the certificate and attach it to the tax roll before turning it over to the tax district treasurer for collection.

The certificate, if properly completed, is a valuable reference when working with the tax roll and aids the county and tax district treasurers in the settlement process. Correct the certificate if any changes or corrections are made to any tax roll amounts.

XIV. Resources and Contact Information

- **DOR website** – [Municipal Clerk](#)
- **Government E-Services Online Filing**
- **MyDORGov**
- **Subscribe to DOR E-News**
- **Contact information** – [State and Local Finance Division](#)