

# Municipal Assessment Report (MAR)

## I. General Instructions

As an assessor, you are required to file this report annually with the Wisconsin Department of Revenue (DOR). The MAR is used to report a taxation district's annual assessed values. It is a summary of all the Real Estate and Personal Property assessed values for a taxation district as of the close of January 1. It also contains detailed information relative to changes to taxable property in the taxation district for the current year.

### A. Summary of changes

- The 2019 MAR Form is in a new filing system, [My DOR Government Account](#) (MyDORGov)
  - WAMS ID and password are no longer used to access the MAR
  - Each user must have a unique email address that matches your email displayed in the eRETR system
- Tax Increment District (TID) values are now reported on the MAR
- New fields include:
  - Employment type
  - Anticipated Open Book date
  - Final Open Book date
  - TID estimated level of assessment
  - Total assessed value for classes 4, 5, 5m, 6, and 7
  - TID values are reported separately for real estate and personal property
- Removed assessment software version field

### B. Electronically filing the MAR

- You must electronically file (e-file) the MAR by the second Monday in June
- Your filing type (estimated, final, amended) depends on the status of the Board of Review (BOR)
- Form is available from the fourth Monday in April of the assessment year through January 31 of the following year
- **Note:** If you do not file a MAR, it may result in review of your assessor certification

### C. Direct electronic filing using a CAMA system

Direct electronic filing allows a filer to submit a MAR through a CAMA system. To use direct electronic filing, you must request a token from DOR and provide it to your CAMA vendor.

- A token authorizes software to submit forms through direct electronic filing
- It does not allow your software vendor to view/manage your account
- To obtain a token:
  - Click "Manage Software Tokens" on the MyDORGov User Information screen
  - Click "+" in the blue bar labeled "Tokens"
  - Enter a name for your token (ex: MAR2019)
  - Click "Create" to generate the token
  - Your new token (combination of numbers and letters) appears
- To use a token, copy the token number you created and either provide it to your vendor or enter it into your software
- This token acts as credentials which authorize software to file your form with DOR through direct electronic filing
- View the [assessor video](#) for additional information

#### D. Three types to file depending on the BOR's status:

- **Estimated MAR**
  - If the Final BOR does not adjourn by the second Monday in June, you must file an Estimated MAR by the second Monday in June, and a Final MAR within 10 days of the final adjournment date
- **Final MAR**
  - If the BOR adjourns by second Monday in June, submit a Final MAR
- **Amended MAR**
  - If you already filed a Final MAR, only submit an Amended MAR to make changes to the Final MAR
  - Submit by December 31 of the current year
  - If you need to file a **late** Amended MAR, the form is on our website until January 31 of the following year

#### E. Accessing the MAR

- Visit the [Governments landing page](#)
- Click "My DOR GOV Account"
- Complete the email authorization step if this is the first time you are entering the system
  - Enter the email address stored in your eRETR (PAD) profile and click "Login"
  - An email is sent to you with a link to access MyDORGov
- The first time you access your home screen, you must provide your contact information. Once on the MyDORGov home screen, click "View User Info" in the top right.
- Review your office and/or access summary and verify it is correct. If you have changes to the municipalities you assess in 2019, contact your [Equalization Bureau District Office](#).

#### F. Reporting real estate, personal property and TID information

- **Report**
  - Real estate valuation changes by class of property and type of change
  - Personal property values by category
  - TID values by TID # for real estate and personal property
- **Real estate section**
  - Summary of all real estate changes that took place in the previous calendar year through January 1 of the current year
  - Increases in value, such as new construction or property formerly exempt, now taxable, should be reported at this year's level of assessment
  - Assessments for each class of property from last year's final Statement of Assessments (SOA) are pre-filled
  - Current year changes in assessed value are added to or subtracted from last year's assessment and compared to this year's reported total to check for data entry accuracy
  - The form compares current assessed values with prior assessed values and may show a warning if the changes exceed expected parameters for the type of filing selected
- **Personal property section**
  - Report number of accounts and current value for each category
  - The form compares current assessed values with prior assessed values and may show a warning if the changes exceed expected parameters for the type of filing selected
  - There is comment field for each category to explain the reason for significant value changes from the prior year
- **TID section**
  - There is a page for each TID in the taxation district
  - Prior year TID assessed values display unless the TID is newly created
  - District Name and Code, and Account Number are pre-filled
  - If a TID is a split TID, the name of the other county(s) and the associated co-muni code is displayed in the header for the affected TID
  - Report assessed values of overlapped parcels ONLY in the overlapping TID
  - All school districts or special districts associated with a particular TID are displayed. Enter current year assessment information for each district.

## II. Form Instructions

### A. Getting started

- From our Governments web page, click the [MyDORGov](#) icon to log in to the system
- Enter your email address to authenticate
- You will receive a system-generated email with a link; click the link to access the MAR Form
- Use [online filing help](#) to learn how to access the system and file a form
  - Includes common questions and a series of videos
  - **Note:** Video #5 is specific to assessor access

### B. Form structure

MAR report has six primary sections:

1. Assessor/assessment firm information
2. Assessment information
3. Real estate information by class
4. Personal property information
5. TID information
6. Preparer/signature statement

Sections include:

#### 1. Assessor/assessment firm information

The screenshot shows a form section titled "Assessor or Assessment Firm" with a blue header. Below the header are two rows of input fields. The first row has a "Name" field with a red asterisk and a placeholder "Name", and an "Employment Type" dropdown menu with a red asterisk and a "Select ..." option. The second row has a "Name" field with a red asterisk and a placeholder "Name", and a "Certification Level" dropdown menu with a red asterisk and a "Select ..." option. Below these fields is a "Comments" section with a blue header and a large text area with a scroll bar.

#### Fields:

- **Name** – assessor's name or the assessment firm
- **Employment type** – contract or elected assessor, or municipal employee
- **Name of person signing the assessment roll** – statutory assessor
- **Certification level** – statutory assessor
- **Comments box** – use to report general issues affecting the reported values or changes to them
- **Note:** The MAR is not a confidential document. DOR may use the information you provide in this section to update the [assessor directory](#) posted on our website.

## 2. Assessment information

Report Type * Select ...	Assessment Type * Select ...	CAMA Software Name *
<b>Open Book</b>		
Anticipated Date mm/dd/yyyy	Final Date mm/dd/yyyy	
<b>Board of Review</b>		
Anticipated Date mm/dd/yyyy	Final Date mm/dd/yyyy	
<b>Level of Assessment %</b>		
Municipal *	TID	

### Fields:

- **Report type** – choose the type you are filing (estimated, final, amended)
- **Assessment type** – choose the type you are performing
  - Review Chapter 4 of the [Wisconsin Property Assessment Manual \(WPAM\)](#) to determine which assessment type represents the work you are doing
  - When there are large revaluation adjustments in a non-revaluation or maintenance year, select "Interim Market Update" as the assessment type
- **CAMA software name** – enter the CAMA software name used in the taxation district
- **Open Book – anticipated date**
  - If you are filing an estimated report prior to the Open Book, enter the anticipated date
  - If the date is not established, enter an approximate date
- **Open Book – final date** – enter the final date of the Open Book when filing a Final or Amended MAR
- **BOR – anticipated date**
  - If you are filing an estimated report prior to the BOR, enter the anticipated BOR date
  - If the date is not established, enter an approximate date
- **BOR – final date** – enter the date of the final adjournment of the BOR when filing a Final or Amended MAR
- **Estimated level of assessment % – municipal**
  - This is your estimate of the percent of full value you are assessing the municipality at for the current year, based on your sales analysis
  - It is not the prior year level of assessment
  - Can be reported to two decimal places
  - Estimated level of assessment cannot be zero
- **Estimated level of assessment % – TID**
  - This is your estimate of the percent of full value you are assessing the value in the TID
  - During a maintenance year it is the same as your municipal estimated level of assessment
  - During a revaluation year, if you do not update the TID values at the time of the report submission, and you are submitting the same TID values as the prior year, the TID level of assessment should reflect the prior year values, rather than the post-revaluation level of assessment
  - When filing a Final MAR, the TID level of assessment must match the municipal level of assessment

**3. Real estate information by class (starting on page 3)**

Class 1 - Residential		
	Prior Year SOA	Current Year Assessment
Land parcel count	68,216	*
Improvement parcel count	66,777	*
# Acres	12,836	*
Land assessed value	\$ 4,556,632,800	*
Improvement assessed value	\$ 12,235,144,400	*
<b>Total Assessed Value</b>	\$ 16,791,777,200	\$ 0

**a. Types of real estate**

- Class 1 – Residential
- Class 2 – Commercial
- Class 7 – Other improvements

**b. Reporting reasons**

- Class 1 and 2 – generally, reporting reasons for changes in Class 1 and 2 are the same
- Class 7 – reporting reasons for this class are limited to improvements only
  - Changes for Class 7 land are captured by reporting the current year acres in the Class 7 acre section

**c. Prior year SOA (Statement of Assessment) and current year assessment**

- Prior year SOA information is pre-filled
- Assessor must enter the current year assessment information
  - If the MAR is Final or Amended, these values are known
  - If the MAR is an Estimate, enter estimated total assessed counts and values

Annexation		
	Increase ?	Decrease ?
Land		
Improvement		
<b>Total</b>	\$ 0	\$ 0
Comments - list all municipalities losing territory		
Comments - list all municipalities gaining territory		

**d. Reporting by type of change**

- Columns** – show the increases and decreases
- Rows** – show the types of change
- Annexation – gains in territory by annexation and/or boundary adjustment** – in addition to typical annexation increases, report value changes due to incorporations or reversal of annexations. Report the name(s) of the municipality the property came from in the comments box.
- Losses in territory by annexation or boundary adjustment** – report decreases in assessed value due to annexations, incorporations, or settlement of municipal boundary disputes. Report the name(s) of the municipality the property is going to in the comments box.

New Construction/Demolition		
	Increase ?	Decrease ?
Land		
Improvement		
<b>Total</b>	\$ 0	\$ 0
Comments - increase		
Comments - decrease		

- **Higher land use, new plats, new land improvements, and new construction** – report changes due to physical increases of property value (ex: new construction, remodeling, new subdivisions)
- **Property physically destroyed or removed** – report only changes due to physical losses of property value including loss of land utility

Extreme Economic Obsolescence		
	Increase ?	Decrease ?
Land		
Improvement		
<b>Total</b>	\$ 0	\$ 0
Comments - increase		
Comments - decrease		

- **Property revalued due to removal of extreme economic obsolescence or removal of contamination** – report any increases in assessed value due to removal of a negative external factor affecting value or increased value due to remediation. You must enter comments for any entries in this field.
  - **Property revalued due to extreme economic obsolescence or contamination** – report value decreases that are not physical changes to property, but are due to external influences. You must enter comments for any entries in this field.
  - **Decreases could be due to:**
    - Contamination
    - New governmental restrictions
    - Private restrictions (ex: on subsidized housing or sale of development rights/conservation easements)
    - Extreme vacancies on special purpose income properties
    - Other similar extraordinary factors
- Note:**
- Do not enter assessment changes due to revaluation of a property as "Extreme Economic Obsolescence." Enter these changes as revaluation changes.
  - Proper reporting in this field will not affect levy limits. The levy limits law takes new construction as reported by the assessor and decreases this amount by buildings destroyed or removed.
  - This format separates increases/decreases due to extreme economic obsolescence from increases/decreases due to property destroyed or removed. This helps ensure the municipality receives the correct amount of allowable levy limit change.

To/From Exempt   To/From Real Estate and Personal Property		
	Increase ?	Decrease ?
Land		
Improvement		
<b>Total</b>	\$ 0	\$ 0
Comments - increase		
<div style="border: 1px solid #ccc; height: 30px;"></div>		
Comments - decrease		
<div style="border: 1px solid #ccc; height: 30px;"></div>		

- **Property formerly exempt and now assessed as real estate and/or personal property now assessed as real estate** – can include:
  - Property previously omitted under state law (sec. 70.44, Wis. Stats.), and now assessed for the first time (Note: No reporting is required to account for the years of omission)
  - Amount of the increase for property assessments corrected (sec. 70.43, Wis. Stats.) and now assessed
  - Buildings on leased land formerly assessed as personal property and now assessed as real estate
- **Property formerly assessed as real estate and now exempt and/or real estate now assessed as personal property** – also include decreases made due to state law (sec. 70.43, Wis. Stats.) corrections

Revaluation		
	Increase ?	Decrease ?
Land		
Improvement		
<b>Total</b>	\$ 0	\$ 0
Comments - increase		
<div style="border: 1px solid #ccc; height: 30px;"></div>		
Comments - decrease		
<div style="border: 1px solid #ccc; height: 30px;"></div>		

- **Increase due to revaluation** – report only general increases due to market value changes. This category includes changes made at the Open Book or BOR that do not specifically warrant inclusion in another category above, and are typically changes due to an opinion of value.
- **Decreases due to revaluation** – report only general decreases due to market value changes. This category includes changes made at the Open Book or BOR that do not specifically warrant inclusion in another category above, and are typically changes due to an opinion of value.

**Note:**

- In a revaluation year, it is important to separate the revaluation changes from the new construction amounts for the parcels that have new construction or unreported new construction since last revaluation
- This helps to ensure the municipality receives the correct amount of levy increase

Manufacturing Shift		
	From Manufacturing ?	To Manufacturing ?
Land		
Improvement		
<b>Total</b>	\$ 0	\$ 0
<b>Total # of Parcels</b>		

Comments - shift from manufacturing

Comments - shift to manufacturing

- **Shifts from manufacturing to residential (or commercial or other improvements, as appropriate)**
  - Report your new assessed value of properties that shifted from manufacturing to the local roll
  - Include the parcel counts and any comments in the fields provided
  - If land shifted from manufacturing is now being assessed in Classes 4, 5, 5M, 6 or 7, you must include the additional acres in the reported acres
  - **Note:** Include in the comment field that additional acres are due to shift from manufacturing
- **Shifts to manufacturing from residential (or commercial or other Improvements, as appropriate)**
  - Report the assessed value from the prior year's assessment roll of the properties manufacturing will now be assessing
  - Include the parcel counts and any comments in the fields provided

Net Value - Shifts To/From Residential (exclude manufacturing)			
	(+/-)	Shift Value	Net Value
Land			\$ 0
Improvement			\$ 0
<b>Total</b>			\$ 0

Comments

- **Net value of shifts to or from residential (or commercial or other improvements if appropriate)**
  - Report the total net value of any shifts to or from these classes from or to other locally assessed classes, by land and improvement
  - Be sure to use a positive or negative sign, indicating the amount of change
  - Shifts may not balance, since we are not asking for shifts to classes 4, 5, 5m, 6, or 7 land



#### 4. Acre base reporting

The MAR does not collect assessed value changes due to acre base changes. DOR uses a "Unit Value Projection" method to develop the Equalized Values.

- Report the total acres of the classes and subclasses of land; DOR will apply average values per acre
- The assessed value of each parcel should be based on its characteristics, adjusting values on a per parcel basis as needed to reflect a proper assessed value for that statutory class
- DOR recognizes that different subclasses of land carry different values – allowance is made to collect the acres in those subclasses
- Brief descriptions and examples of subclasses are included below (Classes 4, 5, 5M, 6, 7)
- If there are no acres in a class – enter "0" for the parcel count, number of acres and total assessed value
- If land shifted from manufacturing to Classes 4, 5, 5M, 6 or 7 – you must include the shifted acres in the new total of reported acres. Indicate in the comments box that additional acres are due to a shift from Manufacturing.
- If land shifted from Classes 4, 5, 5M, 6 or 7 to manufacturing – you must remove the acres from the prior year reported acres. Indicate in the comments box that the reduced acres are due to a shift to Manufacturing. (ex: 450 acres shifted for frac sand mine)

Class 4 - Agricultural		
	Prior Year SOA	Current Year Assessment
Parcel count	685	*
# Acres	2,780	*
<b>Total Assessed Value</b>	\$ 770,800	*

Acre Information	Acres	Total Assessed Value
1st grade tillable		
2nd grade tillable		
3rd grade tillable		
Pasture		
Cranberry bed		
<b>Total Class 4</b>	0	\$ 0

**Optional Acre Information** (acres must also be included above)

Orchard		
Christmas tree		
Irrigated/muck		
Aquaculture ponds		
Frac sand agriculture		
All other specialty		

Description - all other specialty types

**Fields:**

- **Prior year SOA** – information is pre-filled
- **Current year assessment** – fill in parcel count, number of acres, and total assessed value
- **Acre information** – you must complete this section including Total Assessed Value by subclass
- **Optional acre information** – allows you to report any specialty type crops acreage classified as agricultural. Under the Use Value guidelines, you must classify and value the land used for these purposes in the soil type of the land. Therefore, include the acreage both in the Acre and Optional Acre areas.
- **Cranberry bed** – the acres within the cranberry ditches devoted to growing the vines
- **Note:** Report land enrolled in a qualifying federal agricultural program in the appropriate subclass along with other Class 4 land
- **Total Class 4 acres** – the "Acre Information" section must equal the total reported acres in the header area
- **All other specialty lands** require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.

Class 5 - Undeveloped		
	Prior Year SOA	Current Year Assessment
Parcel count	9	*
# Acres	265	*
<b>Total Assessed Value</b>	\$ 1,085,000	*

Acre Information	Acres	Total Assessed Value
Fallow		
Swamp		
Waste		
Road right-of-way		
Conservation easement		
Frac sand		
Ponds		
Lake bed/river bottom		
Water frontage		
All other specialty		
<b>Total Class 5</b>	0	\$ 0

Description - all other specialty types

**Fields:**

- **Prior year SOA** – information is pre-filled
- **Current year assessment** – fill in parcel count, number of acres, and total assessed value
- **Acre information** – you must complete this section including Total Assessed Value by subclass
- **Fallow, swamp, waste, and road right-of-way** – report these acres like in previous years, following classification guidelines in the *WPAM*
  - **Important** – be sure the acres of Fallow, Swamp, and Waste are coded properly. Compare the acres in each subclass to the prior year acres, to ensure you did not inadvertently change classification.
- **Conservation easement** – report these acres if such encumbered lands exist in the taxation district

- **Frac sand** – report acres adjoining frac sand mines or purchased by frac sand companies that will be mined in the future. These acres typically carry a higher market value. Provide average taxable assessed value for these acres in the Assessor Comments:
  - If land was bought for frac sand and is assessed higher than typical
  - Undeveloped land – report the assessment of that acreage
  - If land is actively mined for frac sand, and locally assessed, assess it as commercial land
  - If a frac sand mine is no longer mined, classify it as waste
- **Ponds** – report the acreage if the assessment reflects value for privately owned waters
- **Lake beds/river bottom** – report these acres if there is any acreage locally assessed under the surface of manmade bodies of water, flowages, or underwater acreage not owned by the State
- **All other specialty lands** – require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.

Class 5m - Agricultural Forest		
	Prior Year SOA	Current Year Assessment
Parcel count	16	*
# Acres	200	*
<b>Total Assessed Value</b>	\$ 2,161,300	*

Acre Information	Acres	Total Assessed Value
Primary agricultural forest		
Secondary agricultural forest		
Residual agricultural forest		
Conservation easement		
Frac sand		
Water frontage		
All other specialty		
<b>Total Class 5m</b>	0	\$ 0

Description - all other specialty types

**Fields:**

- **Prior year SOA** – information is pre-filled
- **Current year assessment** – fill in parcel count, number of acres and total assessed value
- **Acre information** – you must complete this section including Total Assessed Value by subclass
- **Agricultural forest** – report these acres based on statutory requirements. For definitions, see the Class 6 - Forest section.
- **Frac sand agricultural forest** – report acres adjoining frac sand mines or purchased by frac sand companies that will be mined in the future. These acres will typically carry a higher market value. Provide average taxable assessed value for these acres in the Assessor Comments:
  - If land is actively mined for frac sand, and locally assessed, it should be assessed as commercial land
  - If a frac sand mine is no longer mined, it would be classed as Waste, in the Undeveloped Class
- **Water frontage** – if the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels
- **All other specialty lands** – require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.

Class 6 - Forest		
	Prior Year SOA	Current Year Assessment
Parcel count	0	*
# Acres	0	*
<b>Total Assessed Value</b>	\$ 0	*

Acre Information	Acres	Total Assessed Value
Primary agricultural forest		
Secondary agricultural forest		
Residual agricultural forest		
Conservation easement		
Frac sand		
Water frontage		
All other specialty		
<b>Total Class 6</b>	0	\$ 0

Description - all other specialty types

**Fields:**

- **Prior year SOA** – information is pre-filled
- **Current year assessment** – fill in parcel count, number of acres and total assessed value
- **Acre information** – you must complete this section including Total Assessed Value by subclass
- **Primary, secondary and residual forest** – allows for collection of acres of commonly used strata of forest assessments (ex: burned over forested land is an example of residual forest)
- **Conservation easement** – report these acres if such encumbered lands exist in the taxation district
- **Frac sand** – report acres adjoining frac sand mines or purchased by frac sand companies that will be mined in the future. These acres typically carry a higher market value. Provide average taxable assessed value for these acres in the Assessor Comments:
  - If land is actively mined for frac sand, and locally assessed, it should be assessed as commercial land
  - If a frac sand mine is no longer mined, it would be classed as waste, in the undeveloped class
- **Water frontage**
  - Use classified as Forest to delineate those acres that have a higher value due to a water influence
  - Include any explanations for this type of acreage in the comment area
  - Provide average value of water front forest acres in the Specialty Type Description field
- **All other specialty lands** – require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.

**Class 7 – Other land** – this section collects Class 7, agricultural site acres. **Note:** Report agricultural buildings and improvements in the Real Estate section.

Acre Information	Acres	Total Assessed Value
General agricultural site acres		
Mega dairy farm site acres		
Cranberry land improvement site acres		
<b>Total Class 7 Acres</b>	0	\$ 0

Comments

**Fields:**

- **General agricultural site acres** – defined as the acreage necessary for the location and convenience of all agricultural buildings and improvements other than mega dairy farms and cranberry bed improvements
- **Mega dairy farm site acres** – are those found on farms that encompass such significant acreage that the typical small parcel site value per acre is not representative of the mega farm site
- **Cranberry land improvement site acres** – are those acres under the manmade features of a cranberry marsh, typically ditches, dams, dikes, and other support land

**Class 7 – Cranberry improvement information**

Cranberry Improvement Information	Assessed Value
Prior cranberry improvement	\$ 0
Current year cranberry improvement	

Comments

- **Prior year cranberry improvement assessed value** – information is pre-filled from the prior year MAR
- **Current year cranberry improvement assessed value**
  - Report the assessed value of all cranberry improvements in the taxation district, at the same level of assessment as all other property
  - Do **not** include any new cranberry improvement values as new construction. Report the total value of all cranberry bed improvements, both new and existing.
  - Do **not** report any changes to cranberry improvement values in any of the other types of changes
  - Include cranberry improvement values in the total "Improvement assessed value" for Class 7 (top of page in report) and also report separately in the "Current year cranberry improvement assessed value"
  - If you report cranberry improvement values in this section, you must also report cranberry site acres and cranberry bed acres

Additional Acre Information		
	Prior Year SOA	Current Year Acres
Managed forest land (MFL)	0	
Private forest crop (PFC)	32	
All other exempt	0	

**Report:**

- Acres enrolled in Managed Forest and Private Forest Crop programs. Acres should match those reported to you by the DNR.
- All other exempt acres, such as: county forest lands, federally owned land, and any other exempt acres

Total Acres in Taxation District (assessed plus exempt)			
	Prior Year SOA	Current Year	Difference
Total # of Acres in Taxation District	24,968	0	-24,968

- This field checks that total acres in the municipality did not change significantly from the previous year
- If the warning error message appears, provide a comment in the class where the acreage change occurred

5. Personal property – page 8

Boats and Other Watercraft		
	Prior Year	Current Year
Number of accounts	0	
Assessed value	\$ 0	

Comments - boats and other watercraft

Furniture, Fixtures and Equipment		
	Prior Year	Current Year
Number of accounts	516	
Assessed value	\$ 23,716,400	

Comments - furniture, fixtures and equipment

All Other Personal Property		
All Other	Prior Year	Current Year
Number of accounts	411	
Assessed value		
Buildings on Leased Land	Prior Year	Current Year
Number of accounts	1	
Assessed value		
Mobile Homes	Prior Year	Current Year
Number of accounts	0	
Assessed value		
Total All Other Personal Property	Prior Year	Current Year
Number of accounts	412	0
Assessed value	\$ 9,527,500	\$ 0

Comments - all other personal property

Total Personal Property		
	Prior Year	Current Year
Number of accounts	928	0
Assessed value	\$ 33,243,900	\$ 0

Comments - total personal property

- This section is a summary of personal property accounts and assessed values in the taxation district
- Report the number of accounts for the current year and total assessed value for each category
- **Prior year**
  - Number of accounts from MAR – information is pre-filled with prior year's information
  - Assessed value from SOA – displays prior year SOA value
- **Current year**
  - **Number of accounts** – this section is very similar to the parcel counts used for real estate. It is the total number of separate entries per line (accounts) an individual may have of each class of personal property.  
**Example:** If a company is assessed in a particular year for boats and other watercraft and furniture fixtures and equipment, the company would have two accounts or entries (one for each category) on its line in the personal property roll.
  - **Assessed value** – enter the current year total assessed value of the personal property in each category
- **Note:**
  - Computers, software and related equipment are exempt and should not be included in this value
  - It is important to completely fill out the report to ensure the municipality's equalized value is updated correctly
  - **Significant changes** – enter a comment to explain any significant increase or decrease in personal property value

## 6. TID information

School Districts						
Name	District Code	TID Account Number	Prior Year Assessed Value Total	Current Year Assessed Values		
				Real Estate	Personal Property	Total
SCH D OF MONONA GROVE	133675	1271	\$ 44,327,800 *	\$ 45,000,000 *	\$ 1,000,000	\$ 46,000,000
<b>Total Assessed Values of School Districts</b>			<b>\$ 44,327,800</b>	<b>\$ 45,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 46,000,000</b>

Special Districts						
Name	District Code	TID Account Number	Prior Year Assessed Value Total	Current Year Assessed Values		
				Real Estate	Personal Property	Total
MADISON METRO SEWER DISTRICT	135150	1271	\$ 44,327,800 *	\$ 45,000,000 *	\$ 1,000,000	\$ 46,000,000
<b>Total Assessed Values of Special Districts</b>			<b>\$ 44,327,800</b>	<b>\$ 45,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 46,000,000</b>

Total Value - TID # 004						
			Prior Year Assessed Value Total	Current Year Assessed Values		
				Real Estate	Personal Property	Total
<b>Total TID Value</b>			<b>\$ 44,327,800 *</b>	<b>\$ 45,000,000 *</b>	<b>\$ 1,000,000</b>	<b>\$ 46,000,000</b>

TID comments

- Enter the Total Assessed Value of Non-Manufacturing Real Estate and Non-Manufacturing Personal Property located in the district (school or special) in the correct fields
- Enter the Total Assessed Value of Non-Manufacturing Real Estate and Non-Manufacturing Personal Property located in the entire TID in the Total Value of TID fields
- Form displays the calculated total of districts (school and special) by district type
- Warning icon appears if certain current year values are outside the range of change normally expected. If the values entered are correct, the filer may proceed.
- Comments are required in certain situations where current year values are significantly different than prior year values. A red error symbol displays if comments are required.
- Comments are optional if you would like to tell DOR about general issues affecting the reported values or changes to them



## 7. Preparer/signature statement page

### a. Preparer information/signature statement

Preparer Information	
Name • <input type="text" value="Name"/>	Title • <input type="text" value="Title"/>
Email • <input type="text" value="Email"/>	Phone • <input type="text" value="000-000-0000 000000"/>

Signature Statement	
Under penalties of law, I declare this form is true, correct and complete to the best of my knowledge and belief.	
Do you agree with the statement above? .....	
	<input type="radio"/> Yes
	<input type="radio"/> No
<b>Note:</b> Verify your entries and totals before submitting this form. Your accuracy is very important.	

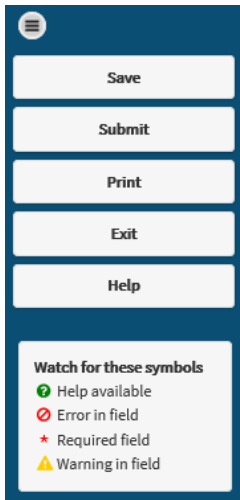
- Enter the name and title of the person completing the submission
- Enter the email and phone number of the person completing the report
- Choose yes or no under Signature Statement; if you choose no, you cannot submit the MAR

### b. Error messages

Errors and Warnings	
Click the arrows below to view:	
<ul style="list-style-type: none"> <li>• Errors in the fields that needs correcting</li> <li>• Warnings in the fields needing review and an explanation in the Comments box</li> </ul>	
<input checked="" type="checkbox"/>	<input type="checkbox"/> All pages of the form must be reviewed. Page "Class 2: Commercial" has not yet been viewed.
<input checked="" type="checkbox"/>	<input type="checkbox"/> All pages of the form must be reviewed. Page "TID # 047" has not yet been viewed.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Acre count for Class 1. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Improvement Assessed Value for Class 1. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Improvement Parcel Count for Class 1. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Land Assessed Value for Class 1. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Land Parcel Count for Class 1. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Acre count for Class 4. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Parcel Count for Class 4. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Total Assessed Value for Class 4 even if it is zero
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Acre count for Class 5. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Parcel Count for Class 5. Enter "0" if there is no value.
<input checked="" type="checkbox"/>	<input type="checkbox"/> You must enter Current Year Total Assessed Value for Class 5 even if it is zero

- If there is an error(s) listed in the "Error Messages" box, you must correct it. You will not be able to submit the report with an error.
- Each line in the error box represents one error. If the entire message is not visible, hover over the message to see the entire message.
- If you click on a single error message, you will see the section of the form with the error

**c. Submitting the MAR**



- Select "Submit" on the left menu
- If there are no errors, when you click submit your form is filed and you will see a confirmation number and recording time

**d. Save and print**

- Save the form for the municipal assessment records after you successfully submit it
- Save each form with its own unique name. The file name should include the most important information about the submission, including: taxation district, type of report, and date of submission.
- Saving the form after you submit it ensures that the confirmation number and recording time is saved with the form
- Confirmation number is the filer’s proof of submission and it is also used by DOR to confirm the exact submission
- Before exiting, print the form with the confirmation number as proof of submission

Confirmation	
Confirmation #	MAR201503212E1430149096643
Recording Time	04-27-2015 10:38:16