

**Objection to  
Manufacturing Classification Decision**

■ Complete all sections

■ See Filing Requirements on page 2

**Section 1: Who is filing this objection?** *(check one)*

Property owner/agent \*

Municipality/agent \*

**\*If agent, submit current [Agent Authorization Form \(PA-105\)](#) with this form**

**Section 2: Property Owner and Property Information**

Company or property owner name			Taxation district <i>(Check one)</i> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City			County
Mailing address			Enter municipality →			
Street address of property			Street address of property			
City	State	Zip	City	State	Zip	

**Section 3: Contact Information**

Name / title <i>(owner, agent, officer)</i>			Company name			
Mailing address			Phone ( ) -		Fax ( ) -	
City	State	Zip	Email			

**Section 4: Property Classification**

- How was the property previously classified? *(Check one)*  Manufacturing  Non-Manufacturing
- Date of Wisconsin Department of Revenue letter determining classification *(attach copy of letter)*: \_\_\_\_\_  
mm-dd-yyyy
- Describe primary business activity at the location, customer(s) and SIC (Standard Industrial Classification) code:
- State how property / business should be classified and explain why *(attach supporting documentation)*:

**Section 5: Submitting Additional Information**

Under state law (sec. 70.995(8)(c)2., Wis. Stats.), you may submit additional information to the State Board of Assessors (BOA) within 60 days of your appeal.

I hereby waive my right to provide additional information to the BOA under sec. 70.995(8)(c)2., Wis. Stats.

*I, the undersigned, declare under penalties of law that I have personally examined this form and supplemental documents. To the best of my knowledge and belief it is true, correct and complete.*

<b>Owner / Authorized Agent Sign Here</b> ▶	Name <i>(please print)</i>	
	Signature	
	Company or title	Date - -

**For Department Use Only**

BOA# \_\_\_\_\_

# Objection to Manufacturing Classification Decision Instructions

## Note:

- If you would like to discuss your objection informally before the Wisconsin State Board of Assessors (BOA) reviews your appeal, contact the [district office](#) in your area
- If you do not complete this form and provide the requested information below (under Filing Requirements), the BOA will deny your appeal

## Filing Requirements

### To file an appeal, you must submit the following to the Wisconsin Department of Revenue (DOR)

#### 1. State prescribed form

- Under state law (sec. 70.995(8)(c), Wis. Stats.), you are required to file a state prescribed objection form with the BOA
- You must submit a **separate** objection form and fee for each classification decision you are appealing
- **Section 4 of this form** – you must provide the reason for your objection and the basis for the opinion, under state law (sec. 70.995(8)(c)1., Wis. Stats.)

#### 2. Filing fee – include a **\$200 filing fee** payable to the Wisconsin Department of Revenue

- DOR does not consider your objection filed until you pay this fee
- DOR waives the fee if a prior year appeal on the same property is pending, under state law (sec. 70.995(8)(c) and (d), Wis. Stats.)

#### 3. Timely file

##### Property owner

- You must file your appeal no later than 60 days after the date of the letter approving or denying a manufacturing classification
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60<sup>th</sup> day (or within 15 days after the municipality files an objection); or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60<sup>th</sup> day (or within 15 days after the municipality files an objection)

##### Municipality

- You must file your appeal no later than 60 days after the date of the notice approving or denying a manufacturing classification
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60<sup>th</sup> day (or within 15 days after the property owner files an objection); or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60<sup>th</sup> day (or within 15 days after the property owner files an objection)

#### 4. Authorization

- Agent – if an agent is representing the property owner or the municipality, the property owner or municipality must provide written authorization for the agent when submitting the objection form
- Governing body – if a municipality is filing the objection, it must provide written authorization by the governing body when submitting the objection form

## Submitting Information

Submit your state prescribed objection form with the following:

- DOR letter determining classification
- All supporting documents, including correspondence

## Where to File

Submit the objection form, \$200 filing fee and all supporting documents to:

### Street Address:

Wisconsin Department of Revenue  
State Board of Assessors  
#6-97  
2135 Rimrock Rd  
Madison WI 53713-1443

**Phone:** (608) 267-7788

### Mailing Address:

Wisconsin Department of Revenue  
State Board of Assessors  
#6-97  
PO Box 8971  
Madison WI 53708-8971