Form

PA-131

Objection to Manufacturing Personal Property Assessment

■ Complete all sections

■ See Filing Requirements on page 2

Wisconsin Department of Revenue

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	d Proper	ty Information							
Property owner name (on assessment notice)										
Mailing address					Street address of property					
City		State	Zip	City				State	Zip	
Section 3: Contact Information										
Name / title (owner, agent, officer)					Company name					
Mailing address				Phone () -				Fax () -		
City		State	Zip	Email				'		
Section 4: Assessment Information and Opinion of Value										
Date of Personal Property Assessment Notice (mm-dd-yyyy)					State ID no. (on notice)					
Assessment as shown on notice:					Your opinion of value:					
Boats and watercraft					Boats and watercraft					
Machinery and equipment				_	Machinery and equipment					
Furniture and fixtures				Furniture and fixtures						
All other personal property					All other personal property					
Buildings on leased land					Buildings on leased land					
Total					Total					
Section 5: Reason for Objection and Basis of Estimate										
Reason(s) for your objection: (Attach additional sheets if needed)					Basis for your opinion of value: (Attach additional sheets if needed)					
Section 6:	Submitting Addition	nalinfor	mation					For	Department Use Only	
							o the		reput tillent ose omy	
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.							o trie E	BOA#		
I hereby waive my right to provide additional information to the BOA under sec. 70.995(8)(c)2., Wis. Stats.						der				
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.							and			
Owner / Authorized Agent Sign Here	Name (please print)									
	Signature									
	Company or title				Date (mm-dd-yyyy)					

Objection to Personal Property Assessment

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
- If a property owner fails to submit the Wisconsin Manufacturing Personal Property Return (M-P Form) required under sec. 70.995(12) (a) and (d), Wis. Stats., it will result in denial of any right of redetermination by the BOA or the tax appeals commission

Filing Requirements

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

1. State prescribed form

- o 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 personal property account you are appealing
- Section 4 and 5 of this form you must provide your opinion of value, the reason for your objection, and the basis for your opinion of value 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

- o DOR does not consider your objection filed until you pay this fee
- o 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

- o You must file your appeal no later than 60 days after the date of the Personal Property Assessment Notice
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60th 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 60th day (or within 15 days after the municipality files an objection)

Municipality

- o You must file your appeal no later than 60 days after the date of the municipal Full Value Notice
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60th 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 60th 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 Notice of Personal Property Assessment
- · 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