

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**

Property owner name <i>(on assessment notice)</i>			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				
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: Assessment Information and Opinion of Value**

Date of Personal Property Assessment Notice <i>(mm-dd-yyyy)</i>	State ID no. <i>(on notice)</i>	
- -	P	
<b>Assessment as shown on notice:</b>		<b>Your opinion of value:</b>
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 .....
<b>Total</b> .....		<b>Total</b> .....

**Section 5: Reason for Objection and Basis of Estimate**

Reason(s) for your objection: <i>(Attach additional sheets if needed)</i>	Basis for your opinion of value: <i>(Attach additional sheets if needed)</i>

**Section 6: 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.  <input type="checkbox"/> I hereby waive my right to provide additional information to the BOA under sec. 70.995(8)(c)2., Wis. Stats.	<b>For Department Use Only</b>  BOA# _____
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*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 <i>(mm-dd-yyyy)</i>
			- -

# 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

- 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 **\$45 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 Personal Property Assessment Notice
- 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 municipal Full Value Notice
- 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 Notice of Personal Property Assessment
- All supporting documents, including correspondence

## Where to File

Submit the objection form, \$45 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