



# 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 **\$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 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, \$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