

# Municipal Objection to Manufacturing Real Estate Assessment

■ Complete all sections      ■ See Filing Requirements on page 2

**Section 1: What type of objection are you filing? (check one)**

Stand alone appeal       Cross appeal\*      \*If cross appeal, provide the associated case number \_\_\_\_\_

**Section 2: Municipal Contact Information**      \*If agent, submit current [Agent Authorization Form \(PA-105\)](#) with this form

Municipality name			Contact/agent name		
Mailing address			Phone (    )    -	Fax (    )    -	
City	State	Zip	Email		

**Section 3: Property Information**

Property owner name (on assessment notice)		Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City		County	
Mailing address		Property street address			
City	State	Zip	City	State	Zip

**Section 4: Assessment Information and Opinion of Value**

Notice date (mm-dd-yyyy) -   -	Wisconsin tax number (on notice) _____ - _____ - _____	Local parcel no.
DOR account number _____		
Assessment as shown on notice – <b>Total</b> \$	Your opinion of value (required under state law (sec. 70.995(8)(c)(1), Wis. Stats.) – <b>Total</b> \$	

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

Reason(s) for objection – (required under state law (sec. 70.995(8)(c)(1), Wis. Stats.) (Attach additional sheets if needed)	<b>For Department Use Only</b>
	BOA# _____
Basis for your opinion of value – (required under state law (sec. 70.995(8)(c)(1), Wis. Stats.) (Attach additional sheets if needed)	

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>Municipal official / Authorized agent Sign here</b> ..... ▶	Name (please print)	
	Municipality or title	
	Signature	Date -   -

# Municipal Objection to Real Estate 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

## 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 real estate assessment 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 for stand alone appeals

- DOR does not consider your objection filed until you pay this fee (**Note:** If the property owner filed an objection and submitted the \$200 fee, the municipality does not need to submit the \$200 fee for the cross appeal)
- DOR waives the fee if a prior year appeal on the same property is pending under state law (secs. 70.995(8)(c) and (d), Wis. Stats.)

### 3. Timely file

Stand alone appeal – to file an objection to the manufacturing assessment found on the municipal full value notice

- 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 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

Municipal cross appeal – to file an objection in response to a manufacturer's objection of the manufacturing assessment

- You must file your appeal no later than 15 days after the property owner files an objection
- Your appeal is considered timely filed if the BOA receives it within 15 days after the property owner files an objection; or you send your appeal form by certified mail, and it is postmarked before midnight of the 15<sup>th</sup> day

### 4. Authorization

- Agent – if an agent is representing the municipality, the municipality must provide written authorization for the agent when submitting the objection form. Submit Agent Authorization Form (PA-105) with this form.
- Governing body – the municipality must provide written authorization by the governing body when submitting the objection form

## Submitting Information

Submit your state prescribed objection form with the following:

- Notice of Manufacturing Real Estate Assessment
- All supporting documents, including correspondence

## Where to File

Submit the objection form, \$200 filing fee (if applicable) 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