

General Information

Property owned or leased by a public utility and used in its operations is subject to state assessment under Chapter 76, Wis. Stats. This form is particularly important in controlling the assessment of property subject to either Ch. 70 or Ch. 76 jurisdiction.

Note: Assessors – this property is state assessed

Authority – sec. 76.23 and 76.28(9), Wis. Stats.

If a general structure is used and useful in part in the operation of the business of those companies in this state and in part for nonoperating purposes, the taxes or license fees imposed under Chapter 76 are in place of the percentage of all other taxes on the property that fairly measures and represents the extent of the use and usefulness in the operation of the business of those companies in this state, and the balance is subject to local assessment and taxation, except that the entire general structure is subject to special assessments for local improvements.

Section 1: Utility Information

Name <i>(airline, pipeline, railroad, telco, utility)</i>			
Address		Phone () -	
City	State	Zip	Email

Section 2: Property Information

This real property is: <input type="checkbox"/> Leased <input type="checkbox"/> Owned		Taxation district <i>(Check one)</i> <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City		County
Property is: <i>(check one)</i> <input type="checkbox"/> Land only <input type="checkbox"/> Land and improvements		Enter municipality →		
Land – square footage/or percentage of total area _____ Acres _____ sq ft _____ percent (%)		Improvements – square footage/or percentage of total structure _____ Acres _____ sq ft _____ percent (%)		
Leased property street address		Tax parcel no.		

Section 3: Lease Information

Property lessor name		Business type		
Address		Phone () -	Fax () -	
City	State	Zip	Email	
Annual rent paid		Lease date <i>(mm-dd-yyyy)</i> - -	Term	

Section 4: Preparer Information

Name		Phone () -		
Email		Fax () -	Date <i>(mm-dd-yyyy)</i> - -	

Completed copy sent to: Lessor/Utility Local Assessor Manufacturing & Utility Bureau

Utility/Telco Real Property – Operating Form UT-149 Instructions

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Report to the Local Assessor

If you do not report a real property sale or lease to the local assessor, it may result in the property taxed both locally and under Chapter 76. It is the corporation's obligation to prevent a double assessment. To locate the local assessor, review the Wisconsin Municipal Assessor List located on our website: revenue.wi.gov/DOR%20Publications/assrlist.pdf. It is the taxpayer's responsibility to keep the local assessor informed of any changes to the property.

Filing Requirements

- **Due date:** February 15 – to be filed by February 15 of assessment year. If submitted after February 15, may be subject to local taxation.
- **Submit a completed UT-149 for leased or owned property used in operations:**
 - » Property booked in accounting records as operating property as allowed by WI PSC
 - » New lease or purchase of operating property
 - » Property shifted from non-operating to operating status
- **Filing extension** – you may request a 30-day filing extension from our website: revenue.wi.gov/Pages/UST/Home.aspx
- **Tax parcel number** – each leased property reported must include a tax parcel number. DOR will return any form submitted without this number.
- **Send completed form to:**
 - » Copy to the Local Assessor
 - » Copy to the: Wisconsin Department of Revenue
Manufacturing & Utility Bureau
2135 Rimrock Rd #6-97
PO Box 8971
Madison WI 53713
 - » Keep a copy for the corporation's records

Questions? Contact us at (608) 264-6689 or utility@wisconsin.gov.