

General Information

Property owned and leased by a public utility and not used in its operations is subject to local assessment under Chapter 70 and 76, Wis. Stats. This form is particularly important in controlling the assessment of property subject to either Ch. 70 and Ch. 76 jurisdiction.

Note: Assessors – this property must be locally assessed.

Authority for local property taxation

- Chapter 70 - Local Taxation: Sec. 70.112(4), Wis. Stats., "...for non-operating" purposes of the public utility or company or association, that general structure shall be assessed for taxation under this chapter at the percentage of its full market value that fairly measures and represents the extent of its use for non operating "purposes..."
- Chapter 76 – Taxation of Utilities: Sec. 76.23, Wis. Stats., "...all property" not necessarily used in operating the business of any company defined in Sec. 76.02, Wis. Stats., is exempted from taxation under this chapter and is subject to local assessment and "taxation..."

Section 1: Utility Information

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

Section 2: Property Information

Property is: (check one) <input type="checkbox"/> Land only <input type="checkbox"/> Land and improvements	Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City County 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
Annual rent paid	Lease date (mm-dd-yyyy) - -	Term

Section 4: Preparer Information

Name	Phone () -
Email	Fax () - Date (mm-dd-yyyy) - -

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

Utility/Telco Real Property – Non-Operating Form UT-149NO Instructions

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Report to the Local Assessor

If you do not report a real property 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 new or expired leases.

Filing Requirements

- **Due date:** February 15 – if this property is not used in the utility's operations, complete this form by February 15
- **Submit a completed UT-149NO for property owned but not used in operations:**
 - » Property booked in accounting records as non-operating property as allowed by WI PSC
 - » New lease for purchase
 - » Property shifted from operating status to non-operating
- **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. Form without this number may be returned.
- **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) 266-8162 or utility@wisconsin.gov.