

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

**Section 2: Property Information**

Property is: <i>(check one)</i>	<input type="checkbox"/> Land only	Taxation district <i>(Check one)</i>	<input type="checkbox"/> Town	<input type="checkbox"/> Village	<input type="checkbox"/> City	County
	<input type="checkbox"/> Land and improvements	Enter municipality →				
Land – square footage/or percentage of total area			Improvements – square footage/or percentage of total structure			
_____ Acres    _____ sq ft    _____ percent (%)			_____ 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 – Non-Operating Form UT-149NO Instructions

---

## 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.

## 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](http://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](http://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) 264-6889 or [utility@wisconsin.gov](mailto:utility@wisconsin.gov).