



NONOPERATING, UTILITY-OWNED REAL PROPERTY

DUE DATE: March 31st

Wisconsin Department of Revenue
Manufacturing & Utility Bureau
2135 Rimrock Road MS 6-97
Madison WI 53713

Forms and related publications
are available on our web site at
www.revenue.wi.gov

Phone: (608) 266-8162

Fax: (608) 264-6887

E-Mail: utility@revenue.wi.gov

(Name of Utility, Railroad, Airline, Pipeline)

has **NONOPERATING REAL PROPERTY**, as of January 1, _____;

Located in the ☐ Town
☐ Village of _____, _____ County
☐ City

Utility Leases To:

Name _____

Address _____

The Leased
Property is

(check one):

☐ Land Only

☐ Land & Improv.

Leased Property Street Address:

Type of Business: _____

TAX PARCEL # _____

Utility Use: Sq. Footage/or % of Total Structure

LAND		IMPROV.	
<input type="checkbox"/> Acres	<input type="checkbox"/> Percent (%)	<input type="checkbox"/> Square Feet	<input type="checkbox"/> Percent (%)

LAND		IMPROV.	
<input type="checkbox"/> Acres	<input type="checkbox"/> Percent (%)	<input type="checkbox"/> Square Feet	<input type="checkbox"/> Percent (%)

Annual Rental Paid _____

Prepared By _____

Lease Date _____ Term _____

Telephone No. () - _____

Comments:

Fax No. () - _____

Email _____

NOTE TO ASSESSOR: THIS PROPERTY IS TO BE LOCALLY ASSESSED.

AUTHORITY FOR LOCAL PROPERTY TAXATION – Chapter 70 - Local Taxation: Sec. 70.112(4), Wis. Stats., ...for nonoperating 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...

☐ Lessor/Utility

☐ Local Assessor

☐ Manufacturing & Utility Bureau

Instructions for Completing Form UT-149NO

Operating Utility Leased

Real Property

Filers

Property owned and leased by public service corporations and used in their operations is subject to state assessment under Chapter 76, Wis. Stats. It is particularly important in controlling the assessment of "dual-use property" subject to both Ch. 70 and Ch. 76 jurisdiction (for part non-utility and part utility use).

Filing Requirements

If this property is not used in the operations of the utility, complete a form UT-149NO by March 31.

Failure to report leases of real property to the local assessor may result in such property taxed both locally and under Chapter 76.

It is the corporation's obligation to prevent this from happening. Go to the following site for the name and address of the local assessor for the property being listed.

www.revenue.wi.gov/training/assess/assrlist.pdf
(Wisconsin Municipal Assessor List)

Complete a UT-149NO for new leases and newly cancelled leases by the due date. Obtain a 30-day extension for filing, by electronically applying for an extension before the due date at:

www.revenue.wi.gov/ust/index.html

Please note: each property that is leased out and reported to the Department of Revenue (DOR) must have the tax parcel I.D. number.

Any form filed without this number, will be returned for completion.

- (1) Copy to the Local Assessor,
find the local assessor at
www.revenue.wi.gov/training/assess/assrlist.pdf
- (2) Copy to the Department of Revenue,
Manufacturing & Utility Bureau
2135 Rimrock Road MS 6-97
Madison WI 53713
- (3) Keep a copy for the corporation's records.

For taxpayers that have previously submitted UT-149NO forms, a listing of the reported properties will be sent with the October billing notice. Please update this list with respect to any changes or cancellations of leases that have occurred, including the tax parcel I.D. number and return the listing to DOR by the due date.

List these properties in the appropriate section of the annual report filed for gross revenues or ad valorem tax purposes.

For any questions regarding this report, please call 608-266-8162 or e-mail utility@revenue.wi.gov.