



2015 Assessor School

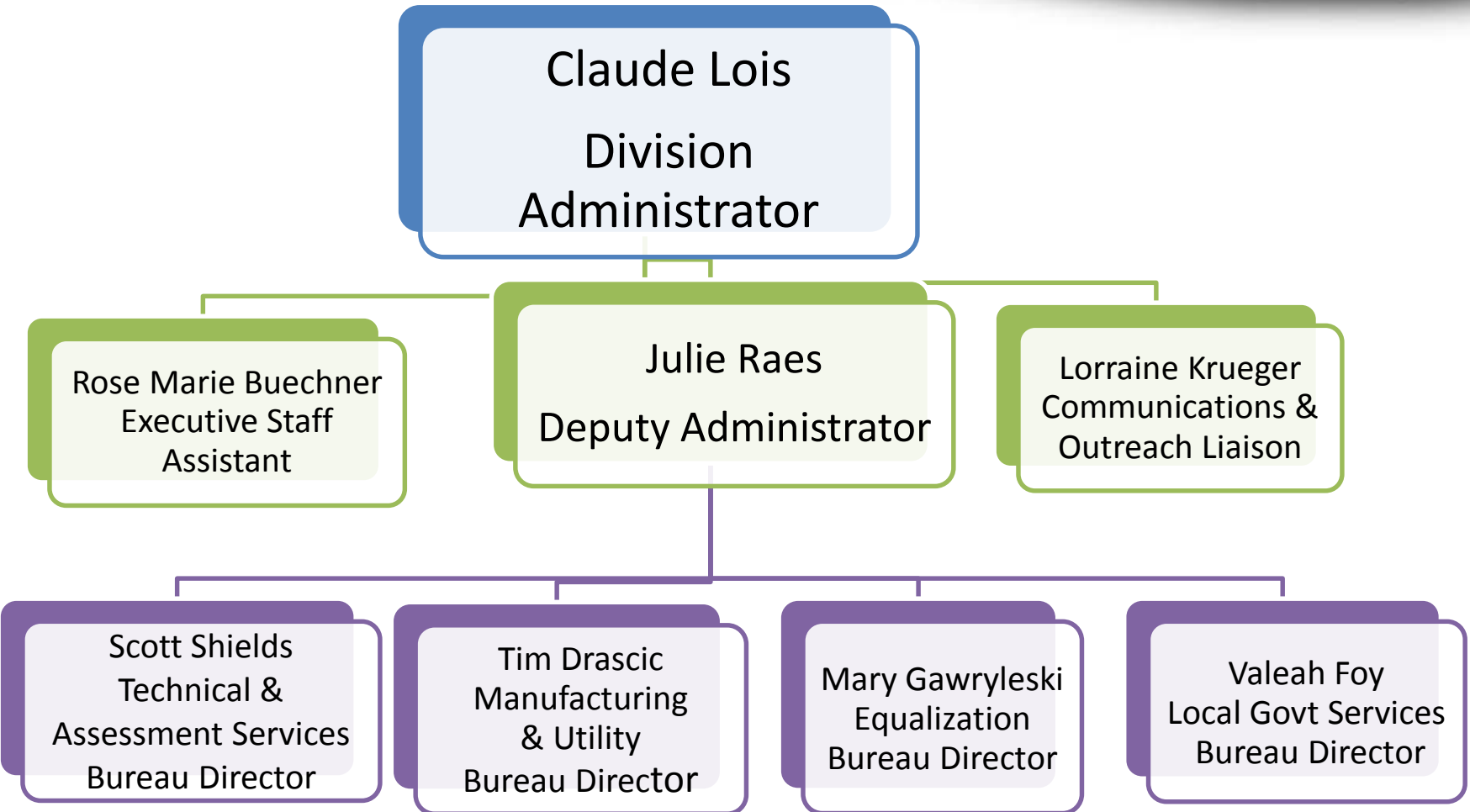
Assessor School

December, 2015



Agenda

- Welcome and Introductions
- Announcements
- Handouts
- Equalization update
- Technical and Assessment Services update
- Manufacturing and Utility update
- Questions





Announcements

- Internet Assessor School
 - PowerPoint, videos and handouts
 - Posted on DOR website in early January
 - Complete quiz for credit
 - <http://www.revenue.wi.gov/training/assess/index.html>



Handouts

- Registration Form
- Training Power Point
- 2016 Calendar of Events
- SLF Contact Information
- Tax 18 Conservation Programs



Registration

- Registration
 - Provide name, email, address or phone number change
 - Certification: bapdor@revenue.wi.gov
- Roster
 - Only certified individuals sign
 - Consistent with name as printed on certification card
 - Use new certification number (WI#####CA)

NAME (LAST, FIRST, MIDDLE INITIAL)			
BUSINESS MAILING ADDRESS			
CITY	COUNTY	STATE	ZIP CODE
BUSINESS PHONE NUMBER ()	RESIDENCE PHONE NUMBER ()	FAX NUMBER ()	
<input type="checkbox"/> CHECK IF THIS IS A NEW NAME OR ADDRESS	STATUTORY ASSESSOR (SIGNS ASSESSMENT ROLL) <input type="checkbox"/> Yes <input type="checkbox"/> No		ROUND TRIP MILEAGE FOR STATUTORY ASSESSOR ONLY Enter round trip mileage from residence to location of assessors school.
			COUNTY OF RESIDENCE
<input type="checkbox"/> CHECK IF THIS IS A NEW E-MAIL ADDRESS	E-MAIL ADDRESS		



Equalization Update

- General announcements and reminders
 - MAR TAR ECR Report Review
 - Sec. 70.05 Compliance
 - Exempt Digital Cable Television Equipment
- Law changes
- Court cases



Important Dates

- December 1: letter to municipal clerk if 2015 final MAR not filed
- January 1: deadline to submit a final or amended 2015 MAR, TAR and AAR
- March 11: deadline to submit PAD data for 2015 sales
- June 13: deadline to submit 2016 MAR, TAR, and ECR
- August 1: release of Preliminary Equalized Values
- August 15: release of Certified Equalized Values
- November 1: 2016 Major Class Comparison Report posted



Municipal Assessment Report

- Reporting reminders:
 - If your CAMA system produces these reports, **review the reports** before submitting
 - Acres are often placed in the wrong subclass
 - Compare to prior year subclass acres to be sure they are not placed in the wrong category
 - Large change in personal property value
 - Explain reasons for change (e.g. 10 new accounts or large account out of business)
 - Do not include value for property splits in the annexation category
 - When reporting an annexation, must provide the losing/gaining municipality's name in comments



Municipal Assessment Report (cont.)

- Changes for 2016
 - Type of Assessment → Required field
 - Level of Assessment → Cannot be zero
 - Economic Obsolescence → Minimum of 30 character explanation
- Reminder: Notify District Equalization Office of any new municipalities you will be assessing for 2016
 - DOR updates access to PAD, MAR, TAR, ECR, AAR



Exempt Computer Report

- When municipal or TID value has a significant change from the prior year, enter a comment explaining the reason for the large value change
- If no comment provided, we will contact you during our review

70.05 Compliance

- Preliminary 70.05 Compliance, issued November 1
 - To have compliance measurement displayed on report, we need:
 - Final MAR filed by October 1, 2015 *and*
 - Error-free SOA
 - Note: DOR may have an SOA, but if it contains errors, it cannot be used to determine compliance
- Final Compliance Report issued in February, 2016
 - Includes compliance for all municipalities



70.05 Compliance (cont.)

- If you received a Notice of Training, attendance at the 2015 assessor school satisfies the training requirement
 - Online assessor school also satisfies the training requirement



Cable Television Exemption

- May, 2015, DOR provided guidance on exempt digital cable TV equipment
 - Digital cable equipment is exempt under 70.111(25)
 - Not a new exemption
 - Assessor to exempt such equipment in 2015
 - Assessor to correct 2014 assessment under 70.43
 - Guidance can be found at:
 - <https://www.revenue.wi.gov/slf/cotvc/messages/2015/20150504.html>



Cable Television Exemption (cont.)

- Guidance for 2016 (after 2015 tax roll delivered)
- If 2015 was illegally assessed and cable company files a claim under sec. 74.35 (Recovery of Unlawful Tax)
 - Municipal Board must 'rescind' illegal tax if acted upon prior to January 31
 - Municipal Board must 'refund' illegal tax if acted upon after January 31
 - Clerk files Chargeback of Refunded or Rescinded Taxes (PC-201) with the Department of Revenue



Cable Television Exemption (cont.)

- Guidance for 2016 (after 2015 tax roll delivered)
- If 2015 was illegally assessed and cable company **does not** file a claim under sec. 74.35 (Recovery of Unlawful Tax)
 - Assessor makes correction of 2015 assessment on 2016 roll, under sec. 70.43 (Correction of Error by Assessor)
 - Note: 74.35 claim is not required for correction under 70.43



Cable Television Exemption (cont.)

- Guidance for 2016 (after 2015 tax roll delivered)
- If 2014 assessment has not been corrected
 - Cable company requests refund, citing sec. 74.33 for refund/rescission of illegal 2014 tax
 - Municipal Board may 'refund' illegal tax
 - Sec. 74.33 is discretionary 'May', not 'Shall' refund
 - Refund under guidance of municipal attorney
 - If refunded, Clerk files Chargeback of Refunded or Rescinded Taxes (PC-201) with the Department of Revenue



Law Changes

- Rented Personal Property 70.111(22)



Rented Personal Property Exemption

- 2015 Budget Bill Expands 70.111(22), Wis. Stats.
 - Retroactive to January 1, 2014
 - Equipment rental of 1 month or less & 364 days or less
 - Deleted: "which is engaged in any business other than personal property rental"
 - Substituted: "and the owner is engaged in the rental of the property subject to the exemption to the other enterprise."

Rented Personal Property Exemption (cont.)

- Summary
 - Eligible for exemption: personal property of companies that primarily rent equipment and may also provide ancillary services
 - Not eligible for exemption: personal property of companies with a subsidiary company that leases or rents equipment to the parent company
 - Guidance can be found at:
 - <https://www.revenue.wi.gov/slf/cotvc/messages/2015/20151106.html>



Court Case Summaries

- Attic Angel Prairie Point, Inc. v City of Madison
- West Capitol Inc. v Village Sister Bay
- Regency West Apts v City of Racine
- SSM Healthcare of Wisconsin v City of Fitchburg

Attic Angel Prairie Point, Inc. v City of Madison

- Wisconsin Court of Appeals, # 2012AP2095 - Unpublished
- Issue:
 - Exemption of Benevolent Association
- City's Arguments
 - Issue preclusion applies: AAPP previously litigated issue of benevolence, and ruling was not appealed
 - The "benevolence test" applies to determine whether AAPP qualifies for exemption
 - Circuit Court erred in denying City's motion for summary judgement based on contention AAPP is not benevolent
 - Court of Appeals upheld circuit court decision granting exemption



Attic Angel Prairie Point, Inc. v City of Madison

- Wisconsin Court of Appeals, # 2012AP2095 - Unpublished
- Decision
 - Court of Appeals upheld Circuit Court decision granting exemption
 - Issue preclusion does not apply
 - Benevolence test rejected; cited case law is 'statutory test' for exemption, not a stand-alone 'benevolence test'
 - City not entitled to summary judgement



West Capitol Inc. v Village Sister Bay

- WI Court of Appeals, #2013 AP2849, 2850, 2851 – Unpublished
- Issues Presented by the Appellant:
 - BOR committed legal errors when determining the property's value
 - Assessor should not value shoreland using a formula (#FF x \$/FF)
 - Assessment based on speculative use
 - Sales were not comparable or recent
 - Proper adjustments were not applied for differences between subject property and comparable sales
 - Proper adjustments were not applied to account for size of parcel



West Capitol Inc. v Village Sister Bay

- WI Court of Appeals, #2013 AP2849, 2850, 2851 – Unpublished
- Decision:
 - Court of Appeals upheld Circuit Court decision
 - Assessor's methods were acceptable
 - West Capital failed to overcome the presumption of correctness of the assessor's valuation

Regency West Apartments v City of Racine

- Wisconsin Court of Appeals, # 2014AP2947 – Unpublished
- Petition for review with the WI Supreme Court is pending
 - Issue: Proper Valuation of Subsidized Housing
 - Decision
 - Three tier system to valuation of subsidized housing is appropriate
 - Hierarchy – Sale of subject, comparable sales, "all factors collectively"
 - Absent sale of subject, comparable sales only need be "similar"
 - Adjustments for rents / capitalization rate satisfy "similar" requirement
 - Relying solely on the income approach (third tier) inappropriate
 - Appraiser must consider all three tiers



SSM Healthcare of WI v City of Fitchburg

- Wisconsin Court of Appeals, #2015AP429 - Unpublished
 - Issues
 - Personal Property of renal center and sleep center owned by SSM should be taxable as located in "doctor's offices"
 - Request for total exemption of PP value cannot be converted to a partial exemption during litigation
 - Decision
 - Court found the facilities were not a "doctor's office"
 - Court found SSM should receive partial exemption for personal property



Court Case Summary

- For copies of most opinions, published and unpublished, visit the official WI Supreme Court and Court of Appeals site:

<http://www.wicourts.gov/opinions/index.htm>



**Questions, Comments,
or Suggestions?**



Technical & Assessment Services

Assessor School
December, 2015



Topics of Discussion

- Staff and Responsibilities
- SLF Meetings
- Tax Incremental Finance
- Board of Review
- Assessor Certification System
- Agricultural Classification – Updated Tax 18
- 2016 Updates
- Commercial Valuation
- Annual Assessment Report
- 2017 Updates



Staff and Responsibilities



Staff and Responsibilities

- Director - Scott Shields
- Technology & Applications
 - Supervisor - Megan Bezanson
 - Leo Kolaszewski, Sharon Hoepfner and Kyle Jackson
 - Subjects:
 - System changes / testing
 - Process coordinators
 - Application (MAR, TAR) changes / testing
 - Internet updates
 - Email list distributions
 - Contact - OTAS@revenue.wi.gov



Staff and Responsibilities (cont.)

- Tax Incremental Finance
 - Mary Lou Clayton and Stacy Leitner
 - Subjects
 - Creations
 - Amendments
 - Base value redeterminations
 - Designations
 - Contact - tif@revenue.wi.gov

Staff and Responsibilities (cont.)

- Certification & Education
 - Jennie Miller, Mark Paulat and Michelle Drea
 - Subjects:
 - Wisconsin Property Assessment Manual
 - Property Tax Guides and Common Questions
 - Assessor Certification and Training
 - Assessor Complaints
 - Board of Review Training
 - Contact - bapdor@revenue.wi.gov



SLF Meetings



SLF Meetings

- SLF Roundtable
 - DOR convenes three times a year: 3/17/16, 7/21/16 and 11/10/16
 - Assessors, Clerks, Treasurers, Listers, Registers of Deeds, Town's Association, County's Association, League of Wis Municipalities
- DOR Update Sessions
 - County Listers: September annually
 - County Treasurers: March, June and October annually
 - Municipal Finance Officers: June annually
 - Municipal Treasurers: April annually
 - Register of Deeds: March and October annually
 - UW Financial Workshops: September annually



SLF Meetings (cont.)

- WAAO Assessment Advisory Committee
 - Eight meetings per year with DOR
- WAAO Rural Concerns
 - No meetings scheduled pending committee chair appointment



Tax Incremental Finance



Tax Incremental Finance

- 88 creations (4 Town), 29 territory amendments, 4 base value re-determinations
- As of 11/1: 81 project plans (allocations /distressed), 5 terminations
- Reports:
 - March: Creations, Territory Amendments, Base Value Redeterminations
 - June: Active, Terminated, Distressed
 - August: Statement of Changes, Value Limitation
 - September: Certification of Values

Tax Incremental Finance (cont.)

- Legislation summary:
 - 2015 Act 24 – T of Rome, Adams County
 - 6/26/15: <http://docs.legis.wisconsin.gov/2015/proposals/ab123>
 - TID special exception - allows T Rome to make cash grants for a golf course
 - 2015 Act 30 – Milwaukee Bucks Basketball Stadium
 - 8/13/15: <http://docs.legis.wisconsin.gov/2015/proposals/sb209>
 - TID exceptions: project costs allowed to fund parking within one mile of TID when parking is within one mile of sports arena; loan to assist exposition district for stadium; financing of project costs through payment of revenue bond proceeds; 12% limit does not apply
 - Property tax exemption: sports arena except portion used as a restaurant open to public during times when arena is closed

Tax Incremental Finance (cont.)

- Legislation summary:
 - 2015 Act 96 – Multi Jurisdictional TIDs (MJTID)
 - 11/12/15: <https://docs.legis.wisconsin.gov/2015/proposals/ab45>
 - Any number of cities and villages may jointly create MJTID
 - Generally, current law provisions that apply to all TIDs apply to MJTIDs
 - Change: any town authorized to create a TID may participate in a MJTID
 - 2015 Act 75 – V Weston TIDs
 - 11/12/15: <http://docs.legis.wisconsin.gov/2015/proposals/ab344>
 - Lengthens allocation time for tax increments and cost expenditures
 - AB 390 – Town of Freedom
 - <http://docs.legis.wisconsin.gov/2015/proposals/ab390>
 - Allows Town to create TID in same manner as a City or Village



Board of Review

Board of Review

- Calendar
 - www.revenue.wi.gov/municipalities/bor-calendar.html
 - 2015: 1,030 municipalities provided Open Book/Board of Review dates
 - **New** for 2016:
 - County Lister / Treasurer can provide information (current application allows assessor and municipal clerk)
 - Allows public to enter email address after municipality provides information (current application allows public to provide an email when no information exists for a municipality)
 - Added links to Appeal Guide and Guide for Property Owners
 - Posting for 2016 entries in February

Board of Review Calendar

To help better serve municipalities and property owners, the Wisconsin Department of Revenue created a 2015 Board of Review/Open Book Calendar. This calendar provides each municipality's Board of Review and Open Book information, along with listing the contact information for your local Clerk and Assessor.

Each municipality in Wisconsin is required to have an Open Book and Board of Review (BOR) session.

- **Open Book** takes place first. This is the time when the municipality's assessment roll – which lists all the properties – is open for examination. This allows the property owner to informally discuss the property value with the local assessor. If the property value is changed at Open Book, the assessor corrects the assessment roll.
- If the property owner is not satisfied with the assessment after attending Open Book, he/she can bring their concerns to the **Board of Review**. The Board hears assessment appeals from property owners. After review, if the Board agrees with the property owner's evidence, it can amend the assessment to reflect those changes.

Most Open Book and Board of Review sessions take place late May to mid-June, but some may occur later. Click the **Inquiry for 2015** link under Property Owners below for information about the upcoming session dates and times.

Property Owners

- Look up Open Book, BOR, local Clerk and Assessor information

[Inquiry for 2015](#)

Municipalities

- enter BOR and Open Book information.

[Board of Review Calendar Entry for 2015](#)

County

From the dropdown menu, select the county where your municipality is located.

County: ▼

Municipality

From the dropdown menu, select the municipality you would like to view.

Municipality: ▼

COUNTY OF ONEIDA - TOWN OF MINOCQUA

Assessment Type - Annual Review/Maintenance

Open Book Meeting

Start Date - 08/06/2015

End Date - 08/07/2015

Start Time - 10:00 AM

Board of Review Meeting

Start Date - 08/18/2015

Start Time - 9:00 AM

Dates listed are subject to change.

Verify the dates and time with your municipal clerk.

Contact your municipal clerk to obtain the times and for the Board of Review objection forms and requirements.

Clerk

ROBEN HAGGART, CMC
415 MENOMINEE ST STE A
MINOCQUA, WI 54548
(715) 356-5296
CLERK@TOWNOFMINOCQUA.ORG

Assessor

BOWMAR APPRAISAL INC
415 MENOMINEE ST. STE A
MINOCQUA, WI 54548-0168
(715) 356-5296
KITTKOSKI@AOL.COM

For more information visit:

Open Book and Board of Review Common Questions
revenue.wi.gov/faqs/index-pt.html

Wisconsin Towns Association
wisctowns.com

Wisconsin Counties Association
www.wicounties.org

League of Wisconsin Municipalities
www.lwm-info.org



Wisconsin Department of Revenue

[Home](#)[Businesses](#)[Individuals](#)[Tax Professionals](#)[Governments](#)

Board of Review Calendar Entry for 2015

Use this application to enter your municipality's *Open Book* and *Board of Review* dates.

For more information, review the [Open Book/Board of Review Calendar](#)  instructions.


WAMS Logon

Login using your WAMS ID and password.

WAMS ID:

Password:



Register for WAMS ID and password | [Instructions](#) 



Board of Review, cont.

- Training affidavit – State Law 70.46(4)
 - Requires one BOR voting member attend training within two years of BOR's first meeting
 - Clerk shall provide affidavit to DOR
 - **New** for 2016
 - On line application for clerk to complete Affidavit
 - Clerks will have ability to print and save
 - Posting in December 2015

Complete this affidavit before the Board of Review (BOR) meets. Under state law (sec. 70.46(4), Wis. Stats.), you are required to file this form with the Wisconsin Department of Revenue (DOR). If you do not submit this form, your BOR may not be valid.

Instructions


1. Enter your 5-digit co-muni code or select the county, taxation district and municipality from the dropdown menus. You must be connected to the Internet while you enter this information.
2. Enter the board member's name(s) and dates of training
3. After you complete the form, review for accuracy and verify it is true, correct and complete
4. When you are ready to file, select "Submit"
5. Save/print document for your records


Additional help


- BOR information – visit revenue.wi.gov/municipalities/boardofreview.html
- Questions/comments – contact us at (608) 266-7750 or bapdor@revenue.wi.gov

Watch for these symbols

When these appear in the form, use the mouse and hover over the symbol to view the message.

 Help is available for the field. Hover over the symbol for more information.



 There is a warning or caution for the field. Review what you entered.

 There is an error in the field. View the message and fix the error. You must fix all errors before you can submit the form.

TEST FORM

Year	County	ONEIDA
2015	Taxation district	TOWN
Co-muni code	Municipality	MINOCQUA
43016		

Clerk name	ROBEN HAGGART, CMC
Clerk email	CLERK@TOWNOFMINOCQUA.ORG

	Board of Review Member	Training Date
		

To file

You must agree to the statement below, by selecting "Yes." This will serve as your lawful signature for this affidavit in any future transactions with the Wisconsin Department of Revenue (DOR). If you select "No," DOR will not accept your affidavit and it will not be filed.

Under penalties of law, I declare that this affidavit is true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above? Yes No

SUBMIT

Board of Review, cont.

- 2016 Training
 - UW-Extension: <http://lgc.uwex.edu/>
 - Clerks Association: <http://wisclerks.org/education-training/training1/>
 - Towns Association sessions at district meetings from January to March: <http://www.wisctowns.com/home>
 - No changes to video
 - Updated handouts
- **New for 2017**
 - Video being updated during 2016 – mock initial two hour BOR session



Assessor Certification System

Assessor Certification System

- Move from mainframe to windows / JAVA platform
- Updated certified assessor continuing education application
 - ww2.revenue.wi.gov/Internet/slfassessor-inquiry.html
 - Use new certification number (WI#####CA)
- Re-certifications:
 - Email reminders sent
 - New cards send electronically – ability to save and print
- Enhanced available assessor continuing educational look-up
 - ww2.revenue.wi.gov/Internet/slfassessor-session.html
 - Send certificates for courses attended on-line without rosters



Assessor Certification System (cont.)

- Delinquent Tax Check Automation
 - State law requires DOR to revoke state licenses or certifications of individuals liable for delinquent taxes
 - 73.09(7m): DOR may deny application or revoke certification if applicant for certification or recertification or person who holds a certificate is liable for delinquent taxes
- Statutory Assessor Certification Expiration Automation
 - Internal report identifying statutory assessor with pending expirations
 - Allows DOR to contact prior to expiration

(TACR000)

STATE OF WISCONSIN
DEPARTMENT OF REVENUE

11/04/15
11:23:32

**** ASSESSOR CERTIFICATION ****

BROWSE -- ONLY

- 01 - HEADER INFORMATION
- 02 - CONTINUING EDUCATION INFORMATION
- 03 - ALPHA INFORMATION SCREEN
- 04 - MASS CONFERENCE YR UPDATE BY LAST NAME
- 05 - MASS CONTINUING ED UPDATE BY LAST NAME
- 06 - MASS BAD ADDRESS UPDATE BY LAST NAME
- 07 -
- 08 -
- 09 -
- 10 - ACR REPORT REQUEST

- 11 - HEADER INFORMATION
- 12 - CONTINUING ED INFO
- 13 - ALPHA INFO SCREEN

OPTIONS 01 - 10 ARE NO LONGER VALID. PLEASE ONLY USE OPTIONS 11,12 OR 13.

SELECT OPTION ====> _

ACS Customer Add

Customer Status

Status:

Name

Type:

Name:

Title:

Suffix:

Birth date:

SSN:

Address

Type:

Attention:

Line 1:

Line 2:

City/St/Zip:

County:

Contact

Phone Type:

Phone Number:

Email Type:

Email:

Save

Cancel



Wisconsin Department of Revenue

[Home](#)

[Businesses](#)

[Individuals](#)

[Tax
Professionals](#)

[Governments](#)

Assessor Education Inquiry

To look up your Assessor Education Information, enter your certification no. and date of birth (DOB).

Certification no.

DOB

Email questions to bapdor@revenue.wi.gov.

Assessor

Name SCOTT R SHIELDS
Address 2135 RIMROCK RD.
PO BOX 8971
MADISON WI 53708
Work phone (608) 266-8223
Primary email SCOTT.SHIELDS@REVENUE.WI.GOV

Certifications

Level	Start	End	Appraisal Hrs. Earned/Required	Law/Mgt Hrs. Earned/Required	Annual Conf. Completed/Required
ASSESSOR 3	2010-12-01	2015-11-30	20.0 / 3.0	56.5 / 27.0	4.0 / 4.0
ASSESSOR 3	2015-12-01	2020-11-30	0.0 / 3.0	0.0 / 27.0	0.0 / 4.0
ASSESSOR 2	2015-05-31	2020-06-01	0.0 / 15.0	17.5 / 15.0	0.0 / 4.0

Continuing Education Information

Annual Conferences Attended

2014	2013	2012	2011	2010	
------	------	------	------	------	--

Completed Courses

Name	Session no.	Date	Appr. Hrs.	Law- Mgt Hrs.	Annual Conf.	Location
2015 SLF ALL STAFF DAY 3	2015091482-001	2015-10-08	0.0	4.5	0	CROWNE PLAZA
2015 SLF ALL STAFF DAY 2 LOCAL MUNICIPAL FINANCING	2015091487-001	2015-10-07	0.0	1.5	0	CROWNE PLAZA



Assessor Education Course Listing

[Print Page](#)

The following classes are approved for assessor continuing education credit. This is for informational purposes only. Please contact the course sponsor for more detailed information.

If you wish to see other course offerings, enter the date ranges and click "Lookup."

Range	Month	Year
Starting	November ▼	2015 ▼
Ending	January ▼	2016 ▼

November 2015

Dates	Course Information	Sponsor
November 4, 2015	2016-2017 NATIONAL 7-HOUR USPAP UPDATE Session Number: 1670000017-004 Credit Hours: 7.0 Law/Management Contact: MICHELLE HARRISON - (608) 241-2047 - EDUCATE@WRA.ORG Instructors: SCOTT MAC WILLIAMS Location: Holiday Inn Pewaukee	WISCONSIN REALTORS ASSOCIATION
November 4, 2015	ALL THINGS SALES Session Number: 2015101573-001 Credit Hours: 4.0 Law/Management Contact: LISA PELKEY - (414) 690-8555 - LISAP@WI-ASSESSOR.COM Instructors: ANDY PELKEY Location: COUNTRY INN & SUITES STEVENS POINT	ASSESSMENT TECHNOLOGIES OF WI
November 4, 2015	TEAM BUILDING Session Number: 1306020013-003 Credit Hours: 7.0 Law/Management	CITIES AND VILLAGES MUTUAL



Agricultural Classification Updated Tax 18

Agricultural Classification

Updated Tax 18

- Agricultural Classification – General
 - Land devoted primarily to a qualifying agricultural use during prior production season and compatible with agricultural use on January 1 (statutory assessment date)
 - Land classified agricultural for 2015 was devoted primarily to an "agricultural use" during 2014 production season and was compatible with agricultural use on January 1, 2015
 - "Agricultural use" is defined in Tax 18.05(1): tilled land devoted to crop production, pastured land devoted to livestock production and land enrolled in certain programs
 - No impact for making agricultural classification determination: zoning and highest and best use

Agricultural Classification

Updated Tax 18

- Rule change
 - docs.legis.wisconsin.gov/code/admin_code
 - Rule: agricultural classification definitions and use-value calculation
 - Cropping, Pasturing, Christmas Trees and Ginseng continue to qualify
 - Updates to program listing
 - Old rule: listed specific programs, out of date many no longer active
 - New rule: lists WI agricultural standards from WI Department of Ag
 - WPAM updated annually with qualifying program information
- Effective for 2016 assessment
 - Status of land during prior production season (2015)
 - Compatible with agricultural use on assessment date (January 1, 2016)

Agricultural Classification

Updated Tax 18 (cont.)

Land without improvements subject to federal / state easement or enrolled in federal / state program if all the following apply:

1. Land in agricultural use under (a), (b), or (c) when entering easement or program
2. Qualifying easements and programs shall adhere to standards and practices under ATCP 50.04, 50.06, 50.71, 50.72, 50.83, 50.88, 50.91, 50.96, or 50.98.
WPAM shall list qualifying easements and programs
3. Terms of temporary easement or program do not restrict return of land to agricultural use under par. (a), (b), or (c) after easement or program is completed


or

Terms of easement, contract, compatible use agreement or conservation plan for that specific parcel authorized agricultural use, as defined in par. (a), (b), or (c), for that parcel in prior year

Agricultural Classification

Updated Tax 18 (cont.)

- Handout – listing for WPAM
- No changes for land enrolled in CRP and CREP
- Agricultural program classification process:
 1. Review existing records and classifications
 2. Conduct required annual classification reviews
 3. Distribute updated PR-324 (Ag Program Information Request) to land owners with who may have land in qualifying program
 4. Review completed form and supporting documents (ex: program contract, compatible use agreement, maps, plans, air photos)



Agricultural Classification

Updated Tax 18 (cont.)

- 2016 agricultural classification if:
 1. Qualifying program or easement (see WPAM list)
 2. Classified agricultural at time of program or easement enrollment
 3. Enrolled in program or easement during 2015 production season
 4. Continues to be enrolled in qualifying program or easement on January 1, 2016 (no improvements)



2016 Updates



Update Process

- Changes collected through 7/31
 - Public comments
 - Assessor requests
 - Law changes
 - Court cases: published appellate court and supreme court decisions
 - General updates and clarification
- Potential exceptions to deadline: law change, court case after 7/31 and before WPAM publication
- Updates drafted, discussed with stakeholders, reviewed, published in December

2016 Updates

- 2016 Wisconsin Property Assessment Manual
 - Chapter 1 – new tax bill with referendum fields (Act 55)
 - Chapter 5 – XML and Act 20 updates
 - Chapter 7 – highest and best use, use of sales
 - Chapter 9 – leased commercial property steps; cable TV
 - Chapter 10 – manufacturing updates
 - Chapter 11 – list of eligible programs for agricultural classification (revised Tax 18) and 2016 use-value calculation

2016 Updates (cont.)

- 2016 Wisconsin Property Assessment Manual, cont.
 - Chapter 15 – updated rented equipment exemption (Act 55), added rented DVDs to video tape section (taxable)
 - Chapter 17 – Cable TV form removal
 - Chapter 22 – updated local exposition exemption (Act 60)
 - Chapter 23 – Cable TV chapter removed (updates to Ch 9)
 - No applicable 2015 Supreme Court decisions or published Appellate cases

2016 Updates (cont.)

- 2016 State Prescribed Forms
 - Annual updates: PE-106: Fixed Asset Schedule
 - Layout changes and fillable versions
 - PA-003: Statement of Personal Property (includes Cable TV for 2016)
 - PA 115A and 115B: Real and Personal Property Objections
 - PA-800: Summary - Board of Review Proceedings
 - PA-811: Summary - Waiver of Board of Review Request
 - PR-298: Ag Land Conversion Charge
 - PR-302: Notice of Board of Review Determination
 - PR-324: Ag Classification Conservation Program Information Request
 - Fillable version: PR-301: Notice of Assessment
 - Removed: PA-016: Cable TV (now part of PA-003)



20 Minute Break

Please return to your seats at the designated time



Commercial Property

Commercial Property

- Walgreen v City of Madison
 - <http://www.wicourts.gov/sc/opinions/06/pdf/06-1859.pdf>
 - Published: Supreme Court – 7/8/08
 - 2016 WPAM updates, Ch 9
 - Court quote
 - Include typical terms and adjust for special / extraordinary terms for income approach and lease analysis (financing, land acquisition, development)

Commercial Property (cont.)

- Bonstores v City of Wauwatosa
 - <http://www.wicourts.gov/ca/opinions/12/pdf/12-1754.pdf>
 - Published: Court of Appeals – 10/8/13
 - 2016 WPAM updates, Ch 9:
 - Court quotes on comparable sales and use of RE Transfer Return (RETR)
 - Distressed properties are not seen as meaningfully comparable to operating properties
 - Avoid using sales of vacant improved properties ("dark") or distressed as comparable unless subject is similarly dark or distressed

Commercial Property (cont.)

- Walgreen v. City of Oshkosh
 - wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=131662
 - Appellate court - 12/17/14
 - Not a published decision – no information in WPAM
 - Cited Walgreen v City of Madison Supreme Court Decision as primary basis to uphold circuit court decision and Walgreen value
 - Improper to value business concern, increase in value from lease is contractual and not real property rights

Commercial Property (cont.)

- CVS Pharmacy v. City of Appleton
 - <https://s3.amazonaws.com/s3.documentcloud.org/documents/1681468/decision-in-appleton-cvs-1.pdf>
 - Circuit Court - 1/7/15
 - Circuit decisions are not placed in WPAM
 - Valuation determined in investment market and not real estate market
 - Highest and best use discussion: municipal use of pharmacy / drug store with Nestle case as basis; court stated features having most impact on value were tenant characteristics and not property characteristics – municipality valuing based on triple-net lease investment and not based on use as pharmacy / drug store
 - Court found cost approach most reliable



Commercial Property (cont.)

- General steps:
 1. Determine property rights subject to assessment
 2. Determine type of value
 - 3. Determine highest and best use**
 4. Collect data
 - 5. Determine value subject to tax**



Commercial Property (cont.)

- Determine highest and best use, 2016 WPAM updates, Ch 7:
 - Start with assumption current use is highest and best use
 - Recognize current use does not necessarily represent highest and best use or full market value
 - All available uses should be considered

Commercial Property (cont.)

- Sales approach, 2016 WPAM updates, Ch 9:
 - Real Estate Transfer Return (RETR) shows total value of real estate transferred under 77.22(2)(a)
 - Amended RETR is needed if inaccurate real estate value on RETR
 - Consider effect of creative or atypical financing upon sale price to establish "full value"
 - If financing arrangements result in buyer paying more for property than would have paid if financing was typical of market
 - Make cash equivalency adjustment to remove effects of creative or atypical financing, positive or negative



Commercial Property (cont.)

- Sales approach, 2016 WPAM updates, Ch 9 (cont.):
 - Choose comparable sales with similar highest and best use and similar placement in commercial real estate market
 - Avoid sales of distressed properties as comparable unless subject property is similarly distressed
 - Distressed properties are not meaningfully comparable to operating properties

Commercial Property (cont.)

- Income approach, 2016 WPAM updates, Ch 9:
 - Review lease terms: expenses paid by tenant or owner?
 - Do items reflect business interest, property interest, financing arrangement?
 - Reasons contract / market rents may differ:
 - Leases are not current
 - Leases that are not 'arm's-length' transactions
 - Owner occupied properties
 - Lease payment includes items /services not related to property
 - Short term leases may not reflect market value for other reasons

Commercial Property (cont.)

- Income approach, 2016 WPAM updates, Ch 9:
 - No adjustment for typical terms:
 - Leases are designed to compensate owner for market rate financing costs, land acquisition and development costs
 - Make adjustment for special terms:
 - reimburse for extraordinary financing, land acquisition, construction and development costs



Commercial Property (cont.)

- Cost approach, 2016 WPAM updates, Ch 9:
 - Market value in exchange may not recapture all costs
 - Demolition and remediation costs can cause differences between actual costs and costs from a manual



Annual Assessment Report



Annual Assessment Report (AAR)

- Deliver to
 - Municipality before or at Board of Review (BOR)
 - DOR within 30 days after adjournment of BOR
- 2014 DOR Review of AARs
 - Electronically filed AARs confirmed and reviewed by DOR
 - DOR in-depth review (533 total) for following categories:
 - Full Revaluation (57)
 - Exterior Revaluation (34)
 - Interim Market Update (99)
 - Select Maintenance (339)
 - Other – not specified (4)



2014 AAR Review

Eau Claire & Wausau Sessions

David Lockrem

Wausau Equalization

Green Bay Session

Patrick Grabner

Green Bay Equalization

Madison & Milwaukee Sessions

Amy Mercer

Madison Equalization

**THE ANNUAL ASSESSMENT REPORT (AAR)
REVIEW CHECKLIST (2014)**

Municipality:			Municipal Code:			
Assessor:						
Item	Section 1 - Introduction	NOTES:	Yes	No	NA	Notes for Reviewer
1	Did the assessor adequately include a Letter of Transmittal? p.1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Did the assessor adequately report the effective date of the appraisal? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Did the assessor adequately identify the client of the appraisal? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Did the assessor adequately identify the intended use of the appraisal? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Did the assessor adequately report the type of value, the definition of value, and cite the source of the definition? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Did the assessor adequately identify and report the subject properties being appraised? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Did the assessor adequately identify the property rights being appraised? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Did the assessor adequately provide a general description of the jurisdiction? p.3		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



2014 AAR Review (cont.)

Areas of concern:

- General Descriptions of the Jurisdictions
- Neighborhood & Market Area Identification
- Performance and Test Measures, Inspections



2014 AAR Review (cont.)

General Description of the Jurisdiction

- Brief, non-informative
- Too much copy and paste – fluff
 - Internet data isn't specific enough



2014 AAR Review (cont.)

Elements of a Good Description

- What makes your community tick?
- Remember, you're the expert
 - Your reader may not be



2014 AAR Review (cont.)

Elements of a Good Description

- Jurisdiction Location & Boundaries - clearly defined
 - General location within the County and State
 - Delineate using N, S, E, & W boundaries
 - Roads
 - Legal
 - Water
 - Geographic



2014 AAR Review (cont.)

Elements of a Good Description

- Jurisdiction Demographics
 - Municipality Size
 - Land Area vs Water Area
 - Indicate the Primary Land Uses
 - Urban, Rural, etc.
 - Agricultural, Recreational
 - Residential, Commercial, Industrial



2014 AAR Review (cont.)

Elements of a Good Description

- Jurisdiction Demographics
 - Population Data
 - Populace
 - Seasonal vs non-seasonal
 - Age – young families vs retired, mixed
 - Income data



2014 AAR Review (cont.)

Elements of a Good Description

- Jurisdiction Demographics
 - Value and Marketability Factors
 - Employment, schools, recreational opportunities
 - Area economic stability, +/-
 - Transportation access
 - Public vs Private Utilities



2014 AAR Review (cont.)

General Description Example

- Janesville, WI (pop. 63,575) is Wisconsin's tenth largest municipality. It is located in south central Wisconsin astride the Rock River. Janesville is a regional trade and service center for Rock County (pop. 160,331). It is well served by Federal and State highways having direct access to Interstate 39/90, US Highways 51 and 14 and State Highways 11 and 26.



2014 AAR Review (cont.)

General Description Example

- Madison (Wisconsin's State Capital) 40 miles northwest via Interstate-39/90
- Beloit, WI and Rockford, IL, 10 and 30 miles respectively to the south via Interstate-39/90
- Milwaukee 71 miles northeast
- Chicago 109 miles to the southeast
- Indianapolis, IN, Minneapolis/St Paul, MN and Des Moines, IA are all approximately 300 miles away
- Janesville is also home to the Southern WI Regional Airport



2014 AAR Review (cont.)

General Description Example

- Since 1960, the City's population has grown over 80% with rapid growth in the 1960s and 1970s, stable populations in the 1980s, steady growth in the 1990s, and slow growth since 2000. The 2010 average age is 37.1. According to the U.S. Census Bureau, Janesville has 27,996 households with a median household Effective Buying Income of \$38,758.



2014 AAR Review (cont.)

General Description Example

- Janesville is served by the Janesville and Milton K-12 Public School Districts, seven parochial schools, 2 Montessori schools, Blackhawk Technical College and the two year campus of University of Wisconsin – Rock County. It is also within commuting distance of the University of Wisconsin Madison and Whitewater campuses.



2014 AAR Review (cont.)

Neighborhood / Market Areas

- Limited discussion - if at all
- 2014 AAR states that both areas were to be analyzed & included in the report – most times not discussed



2014 AAR Review (cont.)

Neighborhood identification

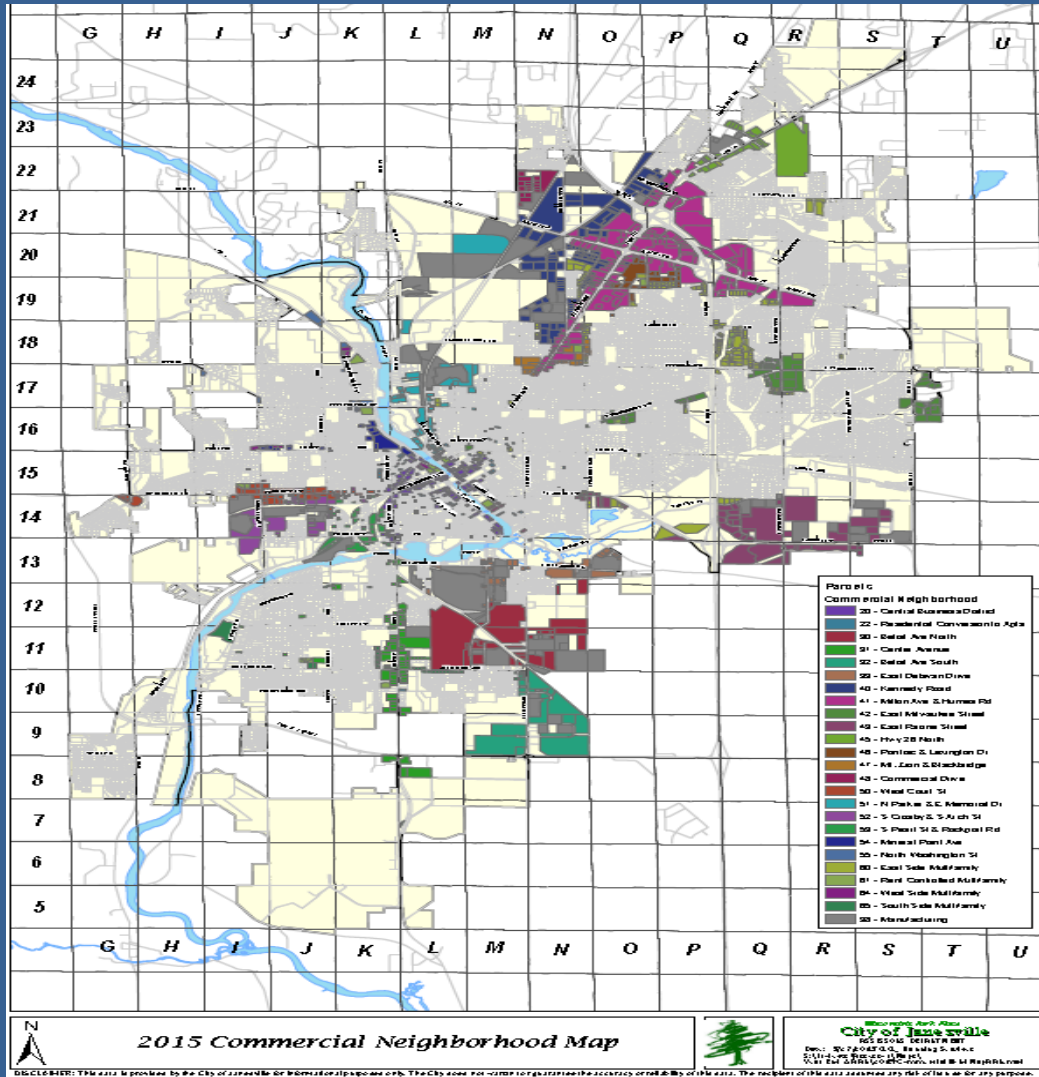
- Find subsets within your community
 - How many, where are they?
- Look for complementary land uses
- Provide a map and detailed description



2014 AAR Review (cont.)

Market Area Identification

- Define area where comparable sales are coming from
 - Within the municipality
 - Outside the municipality
 - Why comparable?
- Provide a map and detailed description





2014 AAR Review (cont.)

Performance and Test Measurers

- Analysis of local trend not well documented
 - Identifying the method(s) is not enough
 - Discuss reason for your choice(s)
- Ratio Study Charts
 - Unclear what was being asked of you
 - Ratio study notes were lacking
 - Definitions (Aggregate Ratio, Mean, Median, COD, COC, PRD)
 - Describe what your statistics are telling you



2014 AAR Review (cont.)

Ratio Study Charts

- Many struggled with ratio study charts
- Confusion over what years sales & assessment data to use
 - Example: 2014 assessment year
 - Chart 1: 2013 sales, 2013 assessments
 - Chart 2: 2013 sales, 2014 assessments
 - Statistical results incomplete or non-plausible numbers

2014 AAR Review (cont.)

PERFORMANCE & TEST MEASURES

Ratio Studies Chart

- Statistically accurate information **must** be used to populate these tables
- Assessment quality and uniformity is derived from these test measures

Calculate and report the performance/test statistics for each class. The "before" ratio study compares the prior year assessments to the sales from the prior year. The "before" test statistics for January 1, 2011 compare the January 1, 2010 assessments to the sales that occurred during 2010

Major Classes →	Residential	Commercial	Other:
Number of Valid Sales	355	2	0
Total Assessed Value of Valid Sale Parcels	42,936,700	780,300	0
Total Sales Price of the Valid Sale Parcels	45,807,300	629,000	0
Aggregate Ratio	0.94	1.24	0.00
Mean	0.96	1.39	0.00
Median	0.94	1.41	0.00
Coefficient of Dispersion	10.30	14.20	0.00
Coefficient of Concentration	80.80	100.00	0.00
Price-Related Differential	1.02	1.12	0.00

After the valuations are completed for 2011, a second ratio study is conducted to verify valuation changes made during the revaluation process (if applicable) produced credible results. In this scenario the test statistics for January 1, 2011 compare the assessments for January 1, 2011 to the sales that occurred during 2010

Major Classes →	Residential	Commercial	Other:
Number of Valid Sales	355	2	0
Total Assessed Value of Valid Sale Parcels	45,514,000	884,200	0
Total Sales Price of the Valid Sale Parcels	45,807,300	629,000	0
Aggregate Ratio	1.00	1.41	0.00
Mean	1.00	1.41	0.00
Median	0.99	1.39	0.00
Coefficient of Dispersion	4.10	1.45	0.00
Coefficient of Concentration	98.00	100.00	0.00
Price-Related Differential	1.01	1.00	0.00

Ratio Study Notes:

Last revaluation occurred for 1/1/2011 assessment roll. As evident from above data, there were insufficient arms length commercial sales to generate valid performance tests.



2014 AAR Review (cont.)

Other Areas of Concern

- Land Valuation
 - Approximate market value ranges not noted
 - Influence factors not listed or explained

2015 AAR - 53241

ADDENDUM 10 – LAND INFLUENCE FACTORS

Influence factors are applied to individual parcels to account for external influences due to location, shape, size, view, topography, et al. Influences can be positive or negative. A positive influence might be a location adjacent to a park. A negative influence might be a residential lot located next to a busy manufacturing plant. Influence factors are determined in the same way as land values – by analyzing vacant sales and looking at the indicated land residual of improved sales. Table 11 summarizes influence factors applicable to Residential and Commercial class properties. Influences are not applicable to other classes. Values above 100 result in a positive adjustment. Values below 100 result in a negative adjustment.

RESIDENTIAL INFLUENCES	ADJ	COMMERCIAL INFLUENCES	ADJ
Vacant Land - Manual	User	Corner / Location Minor	110
Shape or Size - Manual	User	Corner / Location Major	125
Shape or Size (-10%)	10	Access Road	90
Shape or Size (-20%)	20	Excessive Frontage	90
Shape or Size (-30%)	30	Size or Shape Minor	80
Shape or Size (-40%)	40	Size or Shape Major	50
Shape or Size (-50%)	50	Size or Shape Unbuildable	10
Shape or Size (-60%)	60	Econ (externl) Infl Minor	80
Shape or Size (-70%)	70	Econ (externl) Infl Major	50
Shape or Size (-80%)	80	Econ (ext) Infl Unblidable	10
Shape or Size (-90%)	90	Misimprovement Minor	80
Econ Misimp - Manual	User	Misimprovement Major	50
Econ Misimp (-40%)	40	Regulatory Restrict Minor	80
Class Ag Forest or Undev	50	Regulatory Restrict Major	50
Bare Land (No Imp)	45	Regulatory Rest Unblidable	10
Comm Bus Next To (-10%)	10	Topography Minor	80
CGST or S/W (-15%)	15	Topography Major	50
Depth	User	Topography Unbuildable	10
Flood Plain (-10%)	10	Floodplain (unreg) Minor	80
Floodway	40	Floodplain (FF) Major	50
Heavy Traffic Street	10	Floodplain (FW) Unblidable	10
Lateral Missing (-10%)	10	Infrastructure - Minor	70
Landfill	10	Infrastructure Major	20
Lowland (-30%)	30	Class Ag Forest	50
Multi-Lot Discount	User	Class Undeveloped	50
Medium Traffic (-5%)	5		
Railroad Disc Next To	40		
Vacant Lot w/o House	0		
House w/o Misc (C/G)	5		



2014 AAR Review (cont.)

Other Areas of Concern

- Scope of Work
 - Sales analysis and validation, building permits, agricultural classification, inspections (slide #25)
- Include all required/relevant attachments

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All property	All property	Changes identified in column D PLUS Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Assessmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Discovery & assessment of Personal Property	Required	Required	Required	Required
Add omitted property to roll (Stat 70.44)	Required	Required	Required	Required
Correct errors in roll (Stat 70.43)	Required	Required	Required	Required
Hold open book / attend BOR	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type



2015 DOR AAR Review

- All Full Revaluation, Exterior Revaluation and Interim Market Update Assessments
- Selection of Maintenance Assessments if the assessor did not complete another type of Assessment

2016 AAR

- Posted November 2015
- Maintenance version
- Similar look as MAR, TAR and ECR
- Video posting on DOR website in December with form walk through and examples

2016 AAR (cont.)

- Standardized list of attachments for all AARs:
 - Notice of Assessment
 - Affidavit
 - Maps (provide link to any internet maps used)
 - Information for those who helped complete assessment
 - Contract
 - Sample PRC by class of property
 - Open Book Summary (if assessor completes)
 - BOR Notice

2016 AAR (cont.)

- Attachments for all non maintenance AARs:
 - Standard 8 attachments
 - Market area maps, adjustments by neighborhood
 - Sale stratifications
 - Valuation statistics (dispersions, frequency charts)
 - Summary reports
 - Other charts / graphs



2016 AAR (cont.)

- Prefills from 2015 AAR and 2016 MAR / SOA:
 - Assessment type history (MAR)
 - Assessment software (MAR)
 - General description (AAR)
 - Oath of office (AAR)
 - ECR, MAR and TAR filing dates with DOR
 - Parcel counts (SOA)
 - Assessment Statistics (AAR)
 - Influence Factors (AAR)



2016 AAR (cont.)

- Issues we are working on with Assessors and other stakeholders in 2016 for possible release in 2017
 - Measuring your AAR (e.g. from 1 to 10)
 - Completeness of data sent in your AAR
 - Accuracy of data collected
 - Training for Assessors and local officials on the AAR

2016 Annual Assessment Report

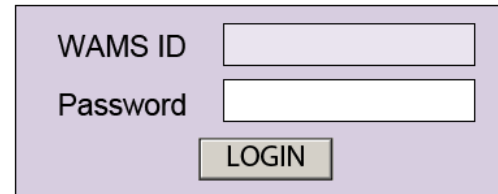
Wisconsin Department of Revenue

Instructions

1. Review the [form instructions](#) before you begin filing.
2. Enter your WAMS ID and Password and click "LOGIN."
3. Complete the report and check for accuracy.
4. Click "Submit Report" on the last page when you are ready to file your report.

Important - Saving your report:

- Reusable copy - before you submit your report, save a reusable copy if you would like to complete it later.
- Archive copy - after submitting your report, save an archive copy for your records. You cannot edit an archive copy.



A screenshot of a login form with a light purple background. It contains two input fields: "WAMS ID" and "Password". Below the "Password" field is a "LOGIN" button.

WAMS ID	<input type="text"/>
Password	<input type="password"/>
	<input type="button" value="LOGIN"/>

AAR Table of Contents |

[Instructions](#)

Enter Co-muni and Report Type	2
Assessor/Assessor Information	2
Section 1 - General Municipality Information	3
Section 2 - Scope of Work	5
Section 3 - Assessment Statistics	7
Full revaluation, exterior revaluation, interim market update	
Section 4 - Valuation	8
Section 5 - Land Valuation	10
Section 6 - Improved Property Valuation	12

Attachments

All assessment types - required attachments

- Affidavit
- Assessment notice
- Name(s) of help
- PRC Sample(s)

Annual Assessment Report

Assessment Year <h3 style="text-align: center;">2016</h3> ORIGINAL	Comu Code <input style="width: 80px;" type="text" value="43016"/> - OR -	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">ONEIDA</td><td style="text-align: right;">▼</td></tr> <tr><td style="padding: 2px;">TOWN</td><td style="text-align: right;">▼</td></tr> <tr><td style="padding: 2px;">MINOCQUA</td><td style="text-align: right;">▼</td></tr> </table>	ONEIDA	▼	TOWN	▼	MINOCQUA	▼	Report Type <input style="width: 100%;" type="text" value="<Select Type>"/>
ONEIDA	▼								
TOWN	▼								
MINOCQUA	▼								

Assessor Information

Assessor or Assessment Firm		Person completing form	
Name BOWMAR APPRAISAL INC		Name Scott Shields	
Person signing assessment roll affidavit		Certification level	Certification expiration date
Name		▼	▼
Certification level	Certification expiration date	Email	
▼	▼	▼	
Primary assessor since (mm/dd/yyyy)		Phone	
▼		▼	
Assessor comments:			

Assessment Information

Current		Assessment software	
Assessment type	Estimated level of assessment %	Name	
MAINTENANCE	100.00	Market Drive	
Board of Review final adjournment date		Version used	
8/18/2015		2014.5.118	
Historical		Year of last update	
Year	Type	2015	
2014	MAINTENANCE		
2013	MAINTENANCE		
2012	FULL REVALUATION		

2012 FULL REVALUATION

Besides the assessor who, completed the assessment *(if applies)*

Name (ex: field staff, measurer)			Assessor certification level	Certification expiration date
Company name (if applies)			Email	
Address			Phone	
City	State	Zip		

1. Check if you are providing an attachment(s), labeled: Additional staff

Section 1 - General Municipality Information

A. Municipality general description

See section 1.6.1 titled 'General Description of the Jurisdiction' in the AAR given to the municipality (attached).

2. Check if you are providing an attachment(s), labeled: Section 1 - Municipality general description

B. Check boxes or fill in blanks of all that apply:

Summary of Requirements	Date or Number
1. Assessor's oath of office	05/28/2013
2. Mailed Notice of Changed Assessment	
3. Signed affidavit and attached to roll	
4. Submitted to DOR:	
• Exempt Computer Report (ECR)	
• Municipal Assessment Report (MAR)	08/18/2015
• Tax Incremental District Assessment Report (TAR) <input checked="" type="checkbox"/> NA	
5. Corrections and omissions discovery:	
• Discovered and corrected omitted real or personal property <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
• Provided property owners with written notice on their appeal rights <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
6. Open Book information:	

6. Open Book information:	
• Date of first Open Book	
• Number of parcels reviewed	
• Number of changes of value due to Open Book	
• Revised notices sent	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
7. Board of Review (BOR) information:	
• Date of first BOR	
• Reschedule date if needed	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
• Assessor attended BOR to defend assessments	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Palpable errors or omitted parcels:	
• Reviewed and revalued property in error and certified value with clerk	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
• Verified with clerk, palpable error or omitted property was added to the roll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
9. Property inspection:	
• Number field inspected	
• Inspection type	<input type="checkbox"/> Interior <input type="checkbox"/> Exterior <input type="checkbox"/> Drive-by

B. Check boxes or fill in blanks of all that apply:

Summary of Requirements	Date or Number
10. Property sale(s) - number in municipality in year prior to assessment date:	
11. Valid sales:	
• Reviewed for validity	
• Total number of valid sales	
• Number inspected	
12. Conducted ratio study for:	
• Previous assessment date <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
• Current assessment date <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
13. Building permits:	
• Total number of building permits	
• Number field inspected	
14. New construction:	
• Number of inspections	
• Analyzed new construction <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	

15. Agricultural parcels		
• Total number of parcels		12
• Total number of inspections		
• Type of inspections	<input type="checkbox"/> Onsite physical inspection <input type="checkbox"/> Drive-by <input type="checkbox"/> Online maps, aerial photos <input type="checkbox"/> Other	
16. Updated agricultural land values using DOR's use-value rates adjusted to overall assessment level for current year as determined by assessor		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
17. Income-producing properties:		
• Collected income and expense information		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
• Calculated from market or obtained from a credible source		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
18. Personal property:		
• Discovered		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
• Returns sent		<input type="checkbox"/> NA
• Valued		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

Section 2 - Scope of Work

A. Work Activity

This table shows the work activity by approximate percentage for each class. The [Wisconsin Property Assessment Manual \(WPAM\)](#) defines full revaluations, interim market update, and annual review/maintenance.

Work Activity						
Class Code	Class Type	Parcel Count	Full Revaluation	Exterior Revaluation	Interim Market Update	Review/Maintenance
Class 1	Residential	7,149	%	%	%	%
Class 2	Commercial	749	%	%	%	%
Class 4	Agricultural	12	%	%	%	%
Class 5	Undeveloped	418	%	%	%	%
Class 5m	Agri Forest	2	%	%	%	%
Class 6	Prod Forest	494	%	%	%	%
Class 7	Other	2	%	%	%	%
Personal Property			%			

B. Classifications for real or personal property

1. Residential (Class 1)

- Any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located
- Vacant land where the most likely use would be for residential development
- Mobile homes assessed as real property are classified as residential
- Apartment buildings of up to three units are also classified as residential

2. Commercial (Class 2)

- Land and improvements primarily devoted to buying and reselling goods
- Includes the providing of services in support of residential, agricultural, manufacturing and forest use

3. Manufacturing (Class 3)

- State law ([sec 70.995, Wis Stats.](#)), provides for the state assessment of manufacturing property

4. Agricultural (Class 4)

- [Sec. 70.32\(2\)\(c\)1d., Wis Stats.](#), as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
- Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of

Section 3 - Assessment Statistics

Major Classes →	Residential		Commercial		Other	
	2016 Assessment Year 2016 Data Year 2015	2015 Assessment Year 2015 Data Year 2014	2016 Assessment Year 2016 Data Year 2015	2015 Assessment Year 2015 Data Year 2014	2016 Assessment Year 2016 Data Year 2015	2015 Assessment Year 2015 Data Year 2014
Number of valid sales		0		0		0
Total assessed value of valid sale parcels		0		0		0
Total sales price of valid sales parcels		0		0		0
Aggregate ratio		0.00		0.00		0.00
Mean		0.00		0.00		0.00
Median		0.00		0.00		0.00
Coefficient of dispersion		0.00		0.00		0.00
Coefficient of concentration		0.00		0.00		0.00
Price-related differential		0.00		0.00		0.00

Additional Comments:

Attachment List:

You indicated you are attaching the following documents:

Signature Page

Error Messages - Double click the error message(s) below to view the field(s) that needs correcting.

Ready to Submit

After you confirm the document is complete, correct, and ready to file,
select "Yes" and submit your report.

Yes No

Save a Reusable Copy

Save an Archive Copy

Submit

Print

Section 4 - Valuation

A. Model

According to International Association of Assessing Officer's (IAAO) Mass Appraisal of Real Property, a model is "a representation of how something works. For purposes of appraisal, a representation (in words or equation) that explains the relationship between value and variables representing supply and demand factors."

- 1. Application of the Valuation Method used to Appraise Property:** The table below shows the approximate percentage in each class where the indicated method was applied.

Valuation Summary

Class Code	Class Type	Land Values From Market	Cost Models			Sales Models		Income Model
			WPAM Costs Volume II	Other Cost Manual	Composite Conversion Factor	Composite Adjust Grid	Statistical Model	Direct or Yield Method
1	Residential	%	%	%		%	%	%
2	Commercial	%	%	%		%	%	%
4	Agricultural							
5	Undeveloped	%						
5m	Agri forest	%						
6	Prod forest	%	%	%		%	%	%
7	Other	%	%	%		%	%	%
P1	Boats and other watercraft				%			
P2	Machinery, tools and patterns				%			
P3	Furniture, fixtures and equipment				%			
P4A	Other				%			
P4B	Buildings on leased land		%	%	%	%	%	%
	Mobile homes	%	%	%		%	%	%

2. Steps to determine market values

The following steps were taken to determine market values for all classes of property as required under state law (sec. 70.32, Wis. Stats.). To determine market value, the assessor used the three recognized approaches to value when appropriate and

4. Analysis of Local Trend

Various statistical analyses were performed to determine the current trend in real estate for this jurisdiction. Included in this analysis were _____ sales from January 1, _____ through December 31, _____. Sales prior to the assessment date are analyzed to determine if the market is stable, appreciating or depreciating.

a. Method(s) used to determine the market trend:

- Analysis of economic/market trends from outside professional sources
- Analysis of square foot selling price
- Paired sales analysis
- Regression analysis
- Insufficient Sales
- Other - Explain: _____

Based on the above analysis, the local trend for the period January 1, _____ to January 1, _____ is:

_____ % per year (indicate positive or negative annual trend) Residential

_____ % per year (indicate positive or negative annual trend) Commercial

b. Trend Explanation (include information for any class of property):

5. Check if you are providing an attachment(s), labeled: Section 4 - Market Trend Analysis
(include all relevant spreadsheets for the methods used in analysis)

Section 5 - Land Valuation

A. Model

1. **Specification:** According to IAAO's Mass Appraisal of Real Property, "Model Specification is the formal development of a model in a statement or equation, based on data analysis and appraisal theory. During model specification, one determines the variables to test or use in a mass appraisal model."
2. **Calibration:** From IAAO's Mass Appraisal of Real Property, "Model Calibration is the development of the adjustments or coefficients from market analysis of the variables to be used in a mass appraisal model."
3. **Validation:** Validation of the model is accomplished by a study showing the results of the model before and after changes in model specification or calibration.

A separate valuation is required for land and improvements for entry onto the assessment roll, according to state law (sec. 70.32, Wis. Stats.). Further, the estimation of land value as a separate entity is required when using the cost approach. There are several ways to estimate land value depending on the data available and the type of property.

B. The municipality had the following number of sales during the year previous to the assessment date:

Class Code	Class Type	Number of Vacant Land Sales
1	Residential	
2	Commercial	
4	Agricultural	
5	Undeveloped	
5m	Agri Forest	
6	Prod Forest	
7	Other	

1. Specification:

Method(s) used for appraising land:

- | | |
|---|---|
| <input type="checkbox"/> Comparative Unit Method
<input type="checkbox"/> Base-Lot Method
<input type="checkbox"/> Allocation Method
<input type="checkbox"/> Abstraction Method | <input type="checkbox"/> Anticipated Use or Development Method
<input type="checkbox"/> Capitalization of Ground Rent
<input type="checkbox"/> Land Residual Capitalization
<input type="checkbox"/> Other _____ |
|---|---|

Note: If there is a specification explanation, it is located in the Land Valuation notes on page 12, or it is attached.

2. Class Codes

Class 1 - Type Residential	Approximate Unit Value Range +		
	Type	Minimum	Maximum
Class 2 - Type Commercial	Approximate Unit Value Range +		
	Type	Minimum	Maximum
Class 4 - Type Agricultural	Approximate Unit Value Range +		
	Type	Minimum	Maximum
Class 5 - Type Undeveloped	Approximate Unit Value Range +		
	Type	Minimum	Maximum
Class 5m - Type Agri Forest	Approximate Unit Value Range +		
	Type	Minimum	Maximum
Class 6 - Type Prod Forest	Approximate Unit Value Range +		
	Type	Minimum	Maximum
Class 7 - Type Other	Approximate Unit Value Range +		
	Type	Minimum	Maximum

3. Influence Factors

These factors can be either positive or negative and are applied to individual parcels to account for external influences due to location, shape, size, view or topography. An example of a positive influence might be a location adjacent to a park. An example of a negative influence might be a residential lot located next to a landfill.

Influence factors are determined by analyzing vacant sales and looking at the indicated land residual of improved sales.

Influence factors in the jurisdiction were applied for the following reasons:

Class Code	Class Type	Reasons for Influence Factors
Class1	Residential	topo, .wet topo etc, 2, 4, access etc, backlands, bay, bldg on this lot too, boat landing etc, buildable area creek etc, condos, conservanc
Class 2	Commercial	d, d/shape etc, dd, density, depth factor, ma, shape depth etc, shape etc, size, topo, w, w topo etc
Class 4	Agricultural	n/a
Class 5	Undeveloped	n/a
Class 5m	Agri Forest	n/a
Class 6	Prod Forest	conservation easement, creek, cut, d, lake, ponds etc, rd, river, topo etc
Class 7	Other	n/a

Land Valuation Notes:

6. Check if you are providing any of the following information as an attachment(s), labeled: Section 5 - Land Valuation Data
- Sales used
 - Sales not used
 - Model calibration: documentation of values
 - Model validation: ratio study if there are sufficient and vacant land sales
 - Basis for adjustments

Section 6 - Improved Property Valuation

A. Cost Approach

1. Specification:

Technique(s) used to determine model specification:

- Volume II of the *Wisconsin Property Assessment Manual* used to specify residential, apartments, agricultural property and other
- Marshall Valuation Services used to specify commercial property
- I developed my own model specification
- Other cost (identify) _____

Specification Explanation:

7. Check if you are providing an attachment(s), labeled: Section 6A.1 - Cost Approach Specification

B. Sales Comparison Approach

1. Specification

If using the Traditional Sales Comparison approach, the appraiser selects recent sales of similar properties that are located in the same neighborhood as the subject property. The appraiser then adjusts the sales to make them similar to the subject. The resulting adjusted sales prices are then used to estimate the likely selling price of the subject.

Multiple regression analysis uses a statistical method to analyze sales. The process analyses the variance in selling price in terms of property attributes. The result is an equation that can be used to estimate value for unsold properties. The process also generates figures that can be used in the traditional sales comparison approach as described above. The method requires a number of sales that represent a sufficient sample of the total parcel base.

Specification(s) used to establish the model:

Sales comparison

Multiple regression analysis

Other - Explain: _____

Not applicable - insufficient sales

Specification Explanation:

10. Check if you are providing an attachment(s), labeled: Section 6B.1 - Sales Comparison Approach Specification

C. Income Approach

When provided documentation from a property owner, it is important to maintain the confidential nature of all the information. Including a summary of the data is sufficient for this report.

1. Specification:

There are two models that can be used to appraise commercial properties using the income approach.

Specification(s) used for the income approach:

Direct Capitalization

Yield Capitalization

Other - Explain: _____

Not applicable

If there is a specification explanation it is located in the Income Approach Notes below, or it is attached.

2. Calibration:

Calibration(s) used for the income approach:

Data from market

Data from professionally acceptable sources

Other - Explain: _____

Not applicable

3. Validation:

Validation used to test the income model:

Comparing the value estimates using the model against the sale prices

Additional Comments:

Attachment List:

You indicated you are attaching the following documents:



2017 Updates



2017 Updates

- Provide suggestions by 7/31/16
 - Systems (e.g. eRETR)
 - Forms (e.g. Statement of Personal Property)
 - Publications (e.g. WPAM and Guides)

2017 Updates (cont.)

- WPAM – Volume 2
 - Residential, apartment and agricultural listing and cost information
 - 330 pages
 - Online for free: revenue.wi.gov/html/govpub.html#property
 - Paper purchase available
 - Published January 1, 2000 - modifiers posted annually
 - 2017 proposed re-write



Manufacturing & Utility Bureau

Assessor School

December, 2015



Manufacturing Discussion Topics

- Contact list and district map
- Manufacturing classification
- Building permits
- Notification rolls
- Shift (Add/Delete) letters
- Website - Manufacturing landing



Manufacturing Classification

- Manufacturing classification timeline
 - Manufacturing assessment classification request must be received by March 1 (s. 70.995(5))
 - DOR looks at the business activity of the establishment
 - No retroactive classification as manufacturing
 - DOR has sole discretion in classification (s.70.995 (4))
- Manufacturing classification of personal property
 - Initial classification affects business personal property only
 - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use



Permits and Other Information

- Types of information to pass on to DOR
 - Building permits
 - Sale or expansion of manufacturing parcels
 - Sale of large agricultural parcels that may be used in manufacturing (frac or mining)
 - Economic influence, zoning changes, TID creations or closings
 - Regional industry information that might be new enough, that we don't know about it



Notification Roll Review

- All DOR rolls are now available on-line and will not be mailed
 - Including omitted or correction rolls in 2015
- Review notification rolls for errors & omissions
 - Missing manufacturing RE parcels or PP accounts
 - TID codes
 - School district/Union high codes
 - Special district codes



Assessor and DOR Communication

- Exchange of information with DOR is important in establishing an accurate municipal assessment roll
 - Do not shift a real estate parcel or personal property to manufacturing classification until you receive official notification from DOR
 - Double assessment or omitted property may otherwise result
- DOR add/delete (shift) letters sent to assessor includes
 - Situs address
 - Local parcel number
 - TID & Special district information



Website

- "Manufacturers" landing page
 - Online services – taxpayers and preparers
 - Assessment rolls
 - Reports
 - Appeals and objection forms
 - Guides
 - Resources
 - Common Questions
 - Common Forms

[Home](#)[Businesses](#)[Individuals](#)[Tax Professionals](#)[Governments](#)[Unclaimed Property](#)

Home > Businesses > Manufacturing

Recent News

- Wage and Information Return Reporting Requirement for Payers
- More...

[Sign up for email updates](#)

Calendar

[More Calendar Events](#)

How Do I...

- Request a copy of a prior return
- Change my address
- Request forms
- Request an e-file waiver
- Report fraud

Manufacturers

Online Services

- Register for a user ID to Web Access Management System (WAMS)
 - Instructions (new users only - must complete prior to e-filing)
- Online authorization request
- Access your account

E-File Manufacturing Forms (Property Tax)

- Online features
- Access your account
- Forms
- Extension
- Late filing fee
- Amend an e-filed form

Assessment Rolls

Notification

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application

Full Value

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application
- Full value status report

Equated

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application
- Equated Rolls Status Report

Reports

- Assessment Values by County
- Assessment Values for Select Municipalities
- Five Year History of Assessment Values
- Ten Year History of Assessment Values
- State Manufacturing Property Full Value and Parcel Counts
- Locally-assessed property at manufacturers
- Companies Classified as Manufacturing for Property Assessment

Appeals and Objections

- Forms

Guides

- Wisconsin Assessment of Personal Property Located at But Not Owned by a Manufacturer
- Wisconsin Manufacturing Property Assessment

Resources

- Manufacturing Sales Data:
 - 2014
 - 2013
 - 2012

References

- Wisconsin State Statutes

Common Questions

- How do I e-file manufacturing forms?
- What authorization should I complete to e-file?
- How do I set up an account to e-file?
- How do I view my e-filed forms?
- What are late filing fees?
- What is a waste treatment exemption?
- What are allowable machinery and equipment exemptions?
- More...

Common Forms

- Questionnaire for Potential Manufacturers
- Form M-L - Leased, Rented or Loaned Personal Property Return
- Form M-P - Manufacturing Personal Property Return
- Form M-R - Manufacturing Real Estate Return
- Appeal and objection forms
- Appeal withdrawal
- More...



Additional Information

- Assessor Training: revenue.wi.gov/training/assess/index.html
- Assessment Manual: revenue.wi.gov/html/govpub.html#property
- Publications: revenue.wi.gov/html/pubs.html
- Reports: revenue.wi.gov/report/index.html
- Common questions: revenue.wi.gov/faqs/index-pt.html
- Email lists: revenue.wi.gov/html/lists.html




Thank you for attending!

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink that reads "Peter W. Barca". The signature is written in a cursive style with a large, looping initial "P" and a distinct "W" and "Barca" following.

Peter Barca

Secretary of Revenue