

2016 Annual Assessor Meeting

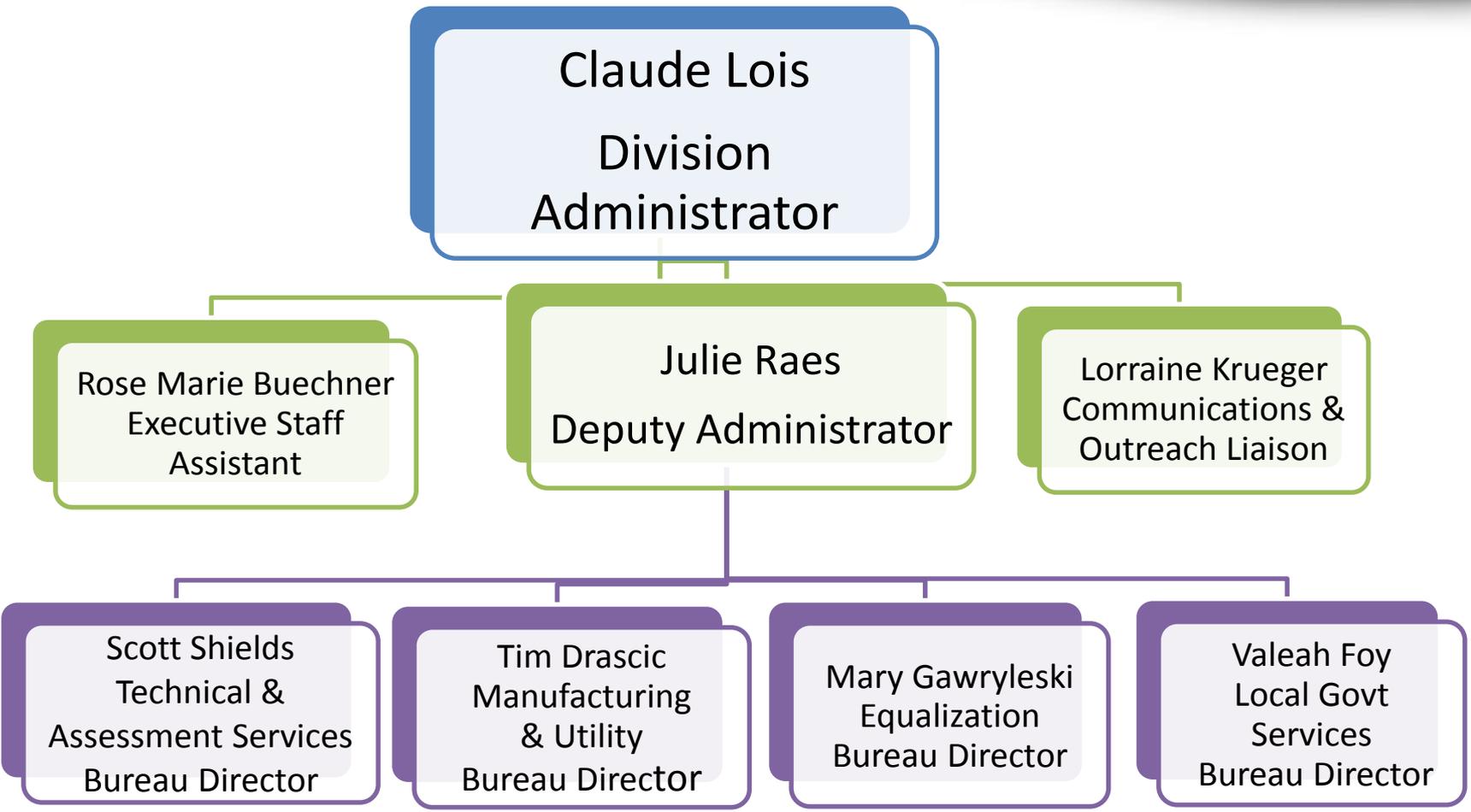
Eau Claire, Wausau, Green Bay, Madison and Milwaukee
November and December, 2016

(Wisconsin Department of Revenue)



Agenda

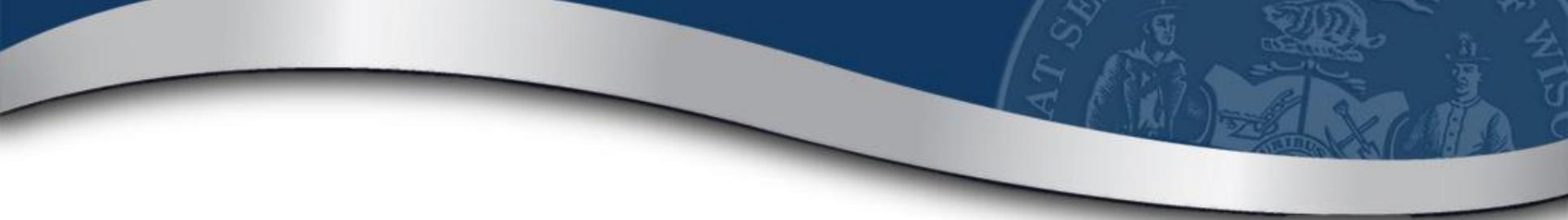
- Welcome and introductions
- Announcements
- Handouts
- Equalization update
- Technical and Assessment Services update
- Manufacturing and Utility update
- Questions





Announcements

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



Handouts

- Registration form
- Training PowerPoint
- 2017 Calendar of Events
- SLF contact information



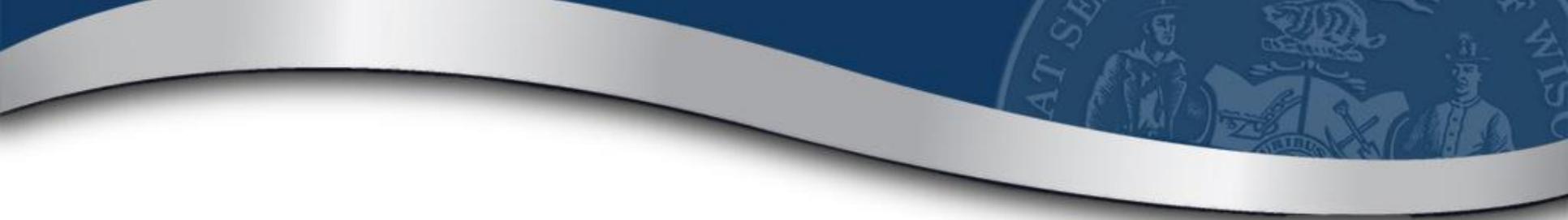
Registration

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



NOTE: The mailing address and telephone number you supply will be considered your business contact information. **If you are a statutory assessor, the information you provide will be posted on the internet.**

Name (Last, First, Middle Initial)			
Business Mailing Address			
City	State	Zip	County
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 Meeting)	County of Residence
<input type="checkbox"/> Check if this is a new email address	Email Address		



Equalization Bureau

The logo of the Wisconsin Department of Revenue is located in the top right corner. It features a circular seal with the text "WISCONSIN DEPARTMENT OF REVENUE" around the perimeter. Inside the seal, there are two figures: one on the left holding a scale and a sword, and one on the right holding a staff. The seal is set against a blue background with a white wavy border at the top of the slide.

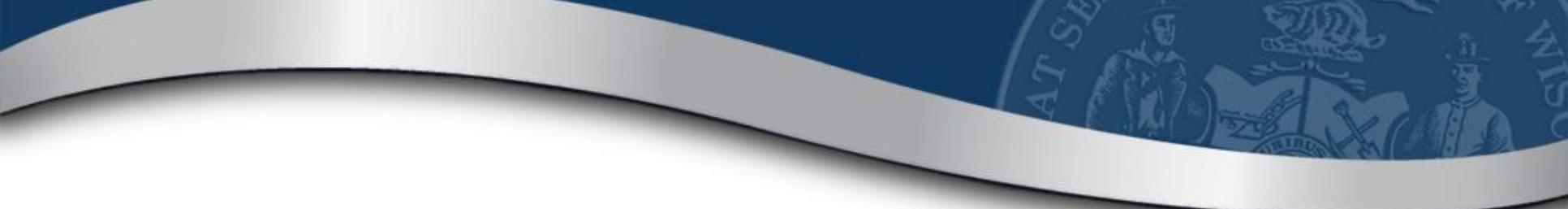
Topics of Discussion

- General announcements and reminders
- Law changes
- Court cases



Important Dates

- 2016
 - December 9 – non-filer letter sent if 2016 final Municipal Assessment Report (MAR) or TID Assessment Report (TAR) not filed and BOR is complete
 - Municipal clerk is copied
 - December 31 – deadline to submit a final or amended 2016 MAR, TAR and Annual Assessment Report (AAR)



Important Dates

- 2017
 - March 10 – deadline to submit PAD data for 2016 sales
 - June 12 – deadline to submit 2017 MAR, TAR, and ECR
 - August 1 – release of Preliminary Equalized Values
 - August 15 – release of Certified Equalized Values
 - November 1 – Major Class Comparison Report posted and non-compliance notices issued



Provide Assessment Data

- Multiple RETRs for a single sale
 - Do not reject a sale solely because it's from multiple owners who filed separate RETRs
 - Contact Equalization District Office to combine RETRs
- RETR Conveyance Type – Land Contract
 - Do not reject a sale solely because it's conveyed under a land contract
 - Land contract sales are potentially useable sales



DOR Reports – MAR, TAR, ECR

- DOR will include municipal clerks on emails that include filing deadlines
- Clerks have asked to be included these emails



Personal Property Reporting

- Continue to closely review personal property statements for cable and satellite companies
- Many incorrectly reported \$0 taxable value



Personal Property Reporting

- Satellite Television Companies
 - Taxable equipment
 - Office equipment
 - Broadcast equipment
 - Digital set top boxes
 - Exempt computer equipment should be reported on Schedule D1



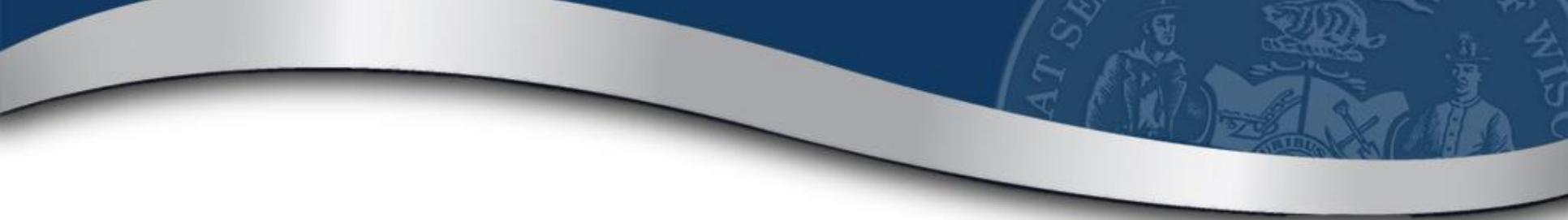
Personal Property Reporting

- Cable Television Companies
 - Taxable equipment
 - Office equipment
 - Exempt equipment
 - Digital broadcast equipment, including digital set top boxes
 - Should not be reported as exempt computers – exemption falls under separate statute
 - Exempt computer equipment should be reported on Schedule D1



Ag Land Conversion Charge

- Clarification of who issues notice of potential conversion charge when classification changes from Agricultural to Manufacturing
 - Prior guidance – municipal assessor issues conversion charge notice
 - New guidance – DOR Manufacturing must issue conversion charge notification
- Municipal assessor is responsible for notifying county of all parcels that will receive the conversion charge



2016 Law Changes

Law Changes

2015 Act 145 – Real Estate Transfer Return (RETR)

- Effective February 6, 2016
- RETR required for conveyances under sec. 77.25(2), (2r), (4), (11)
 - From the U.S. or from this state
 - For the purpose of road, street, or highway, to the U.S. or to this state
 - On sale for delinquent taxes or assessments
 - By will, descent or survivorship
- Prohibits municipalities/counties from imposing fees on conveyances exempt from transfer fee under sec. 77.25

<https://docs.legis.wisconsin.gov/2015/related/acts/145>



Law Changes *(cont.)*

2015 Act 216 – Tax Admin Technical Changes

- Effective March 3, 2016
- RETR filing not required for 77.25 (10m)
 - Solely to designate a transfer on death (TOD) beneficiary under sec. 705.15

<http://docs.legis.wisconsin.gov/2015/related/acts/216>



Law Changes *(cont.)*

2015 Act 216 – Tax Admin Technical Changes *(cont.)*

- Allows DOR to suspend assessor certification or order corrective action to avoid revocation or suspension
- Removes option for assessors to take certification exam to re-certify rather than attend continuing education and Annual Assessor Meetings
 - Effective with certifications and renewals issued June 1, 2016 and forward
- Allows DOR to provide utility assessment information to assessors

Law Changes *(cont.)*

2015 Act 317 – Chargeback of Property Taxes

- Effective March 31, 2016
- DOR no longer determines if the assessment change impacted the Equalized Value
- DOR approves chargeback requests when it meets the requirements under sec. 74.41(1) and the amount requirements under sec. 74.41(2)
- Taxes refunded, rescinded, collected, or corrected for properties within a Tax Incremental District (TID) are not eligible for a chargeback unless the TID had a negative increment in the year of the refund

<http://docs.legis.wisconsin.gov/2015/related/acts/317>

Law Changes *(cont.)*

2015 Act 317 – Chargeback of Property Taxes *(cont.)*

- Filing requirements that were not changed:
 - Tax was refunded under secs. 70.511, 74.35 or 74.37; rescinded or refunded under secs. 74.33, 70.74 or 75.25(2); refunded or collected under sec. 70.43
 - The refunded taxes for a single year in the taxation district total at least \$5,000 or the tax for any single property is \$500 or more



Law Changes *(cont.)*

2015 Act 358 – Managed Forest Law

- Effective April 16, 2016
 - Certain sections effective July 1, 2016
- MFL withdrawal taxes – limits the calculation to 10 years
- Changes the minimum acreage from 10 to 20 contiguous acres for MFL parcels – starting January 1, 2017

<http://docs.legis.wisconsin.gov/2015/related/acts/358>

Law Changes *(cont.)*

2015 Act 358 – Managed Forest Law

- Land is not eligible for MFL if there is a building or improvement associated with a building located on the parcel
 - DNR has identified improvements that are not considered a "building"
 - <http://dnr.wi.gov/files/pdf/pubs/fr/fr0295.pdf>
- Open MFL must be accessible to the public on foot by public road or from other land open to public access

Law Changes *(cont.)*

2015 Act 321 – Equalized Property Values

- Effective January 1, 2016
- Requires DOR to publish preliminary Equalized Values, tax increment district values, and net new construction values on or before August 1
- DOR corrects errors greater than 2% for final publication of values on August 15
- Corrections due to Municipal Assessment Reports and TID Assessment Reports filed after the 2nd Monday of June are excluded

docs.legis.wisconsin.gov/2015/related/acts/321



Law Changes *(cont.)*

2015 Act 322 – 70.05 Compliance

- Effective March 31, 2016
- Changes major class of property from 5% to 10% of the municipality's total value
- Shortens assessment compliance cycle by one year
 - Must be within 10% of the Equalized Value once every six years
 - DOR orders a state supervised assessment after six consecutive years of non-compliance
- Removes assessor requirement to attend compliance training

docs.legis.wisconsin.gov/2015/related/acts/322

Law Changes *(cont.)*

2015 Act 322 – 70.05 Compliance *(cont.)*

Old Law - Major Class > 5%

- Year 4 → 1st Notice of Non-Compliance
- Year 5 → Training Notice
- Year 6 → Training Year
- Year 7 → Order for Supervised Assessment
- Year 8 → Supervised Assessment Occurs

New Law - Major Class > 10%

- Year 4 → 1st Notice of Non-Compliance
- Year 5 → 2nd Notice of Non-Compliance
- Year 6 → Order for Supervised Assessment
- Year 7 → Supervised Assessment Occurs



Law Changes *(cont.)*

2015 Act 322 – TIF Law

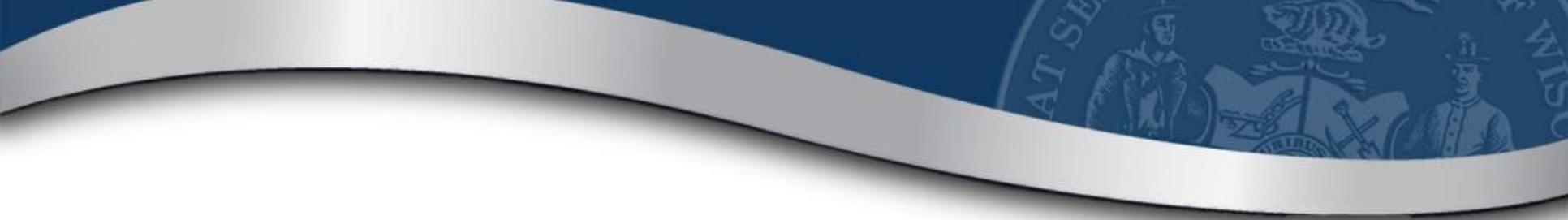
- Revises TID base value calculation to exclude exempt municipal-owned property
 - Assessors will no longer be required to determine value on municipal-owned property in a TIF



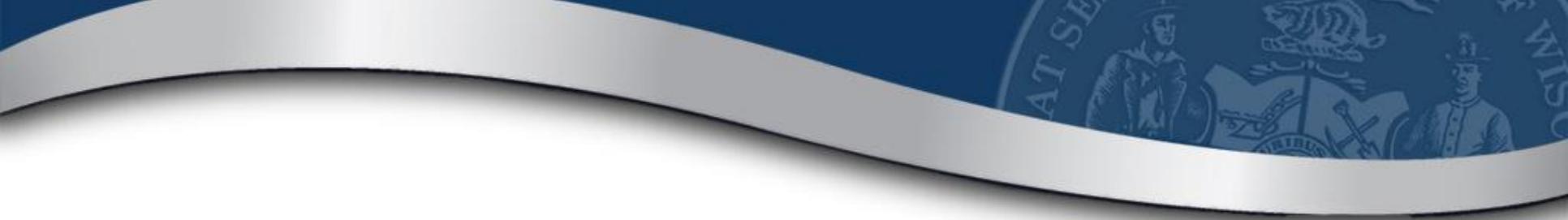
Law Changes *(cont.)*

2015 Act 79 – Changes to posting the notice for Open Book

- A municipality that posts a legal notice in lieu of publication may do either of the following:
 - Post the notice in three public places (existing law)
 - Post the notice in one public place and publish the notice on the municipality's Internet site (new)

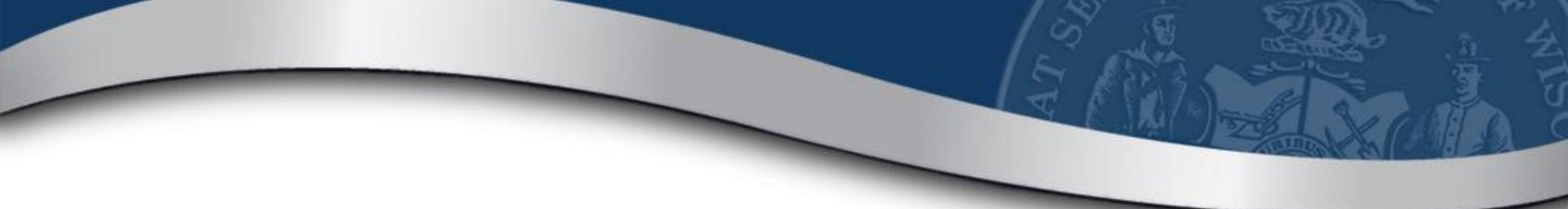


Court Cases



2016 Court Cases

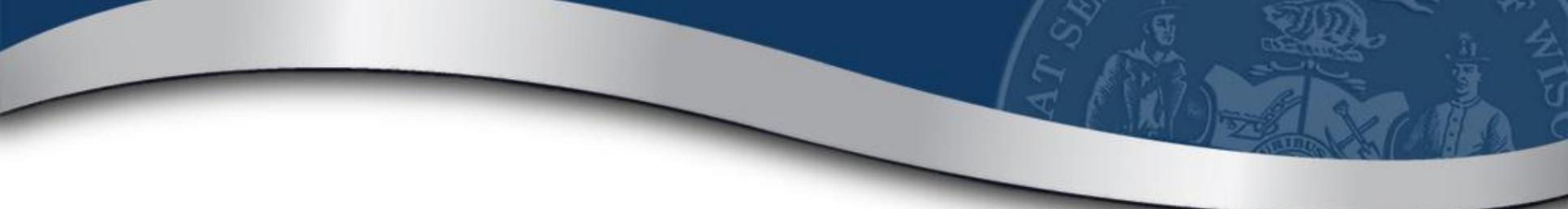
- Milewski v. Town of Dover
- Target Stores v. Racine
- Target Stores v. Fitchburg
- Sears v. City of Eau Claire
- Sheboygan v. JFM1/NRCF Memorial Holdings
- Marathon Oil/USV v. City of Milwaukee



2016 Court Cases

Milewski/MacDonald v. Town of Dover, BOR, Gardiner
Appraisal Service – Appellate Case #2015AP1523 (unpublished)

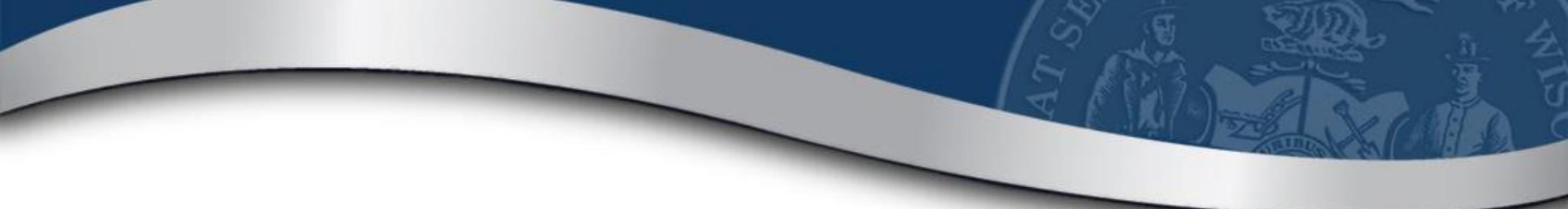
- Issue – interior inspection v. right to privacy, and appeal rights under secs. 70.47(7)(aa) and 74.37(4)(a)
- Claimed violation of constitutional and statutory rights
- Challenging interior inspection and loss of appeal rights if denied



2016 Court Cases

Milewski/MacDonald v. Town of Dover, BOR, Gardiner Appraisal Service – Appellate

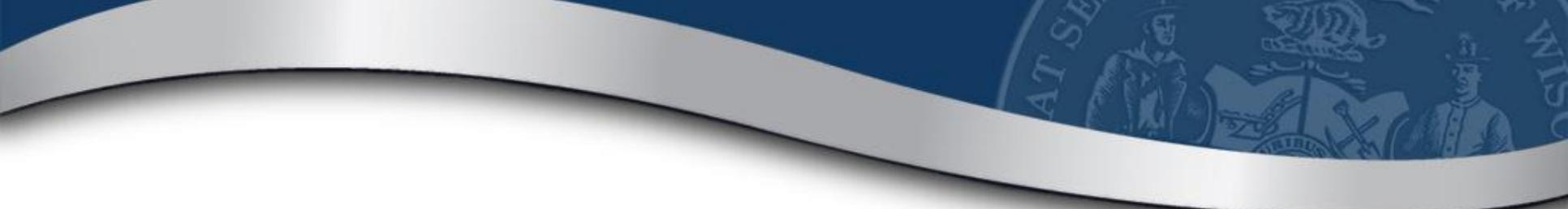
- Assessor followed procedure, sending certified letter to request interior inspection
- Owners responded via letter to Town that inspections are not legally required and refused entry of interior inspection by assessor
- Owners appealed to BOR and were denied an appeal under 70.47(7)(aa)
 - Cannot appeal to Circuit Court or under 70.85 to DOR if no appearance at BOR



2016 Court Cases

Milewski/MacDonald v. Town of Dover, BOR, Gardiner Appraisal Service – Appellate

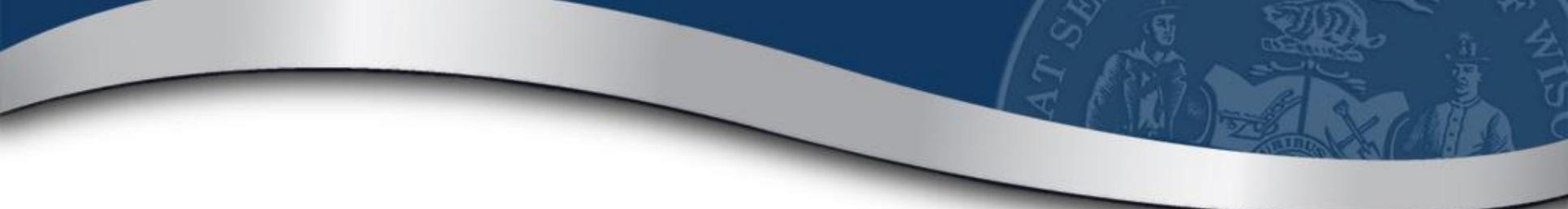
- Court's findings
 - All legislative acts are presumed constitutional and every presumption must be indulged to sustain the law
 - Burden falls on challenger to prove statute is unconstitutional
 - Plaintiff contends due process of law violated and were punished for exercising their 4th amendment rights
 - Not all searches violate 4th amendment; constitution forbids 'unreasonable search and seizure, but not **'all'** searches
 - The assessor followed statutory law and plaintiff failed to establish evidence to the contrary



2016 Court Cases

Milewski/MacDonald v. Town of Dover, BOR, Gardiner Appraisal Service – Appellate

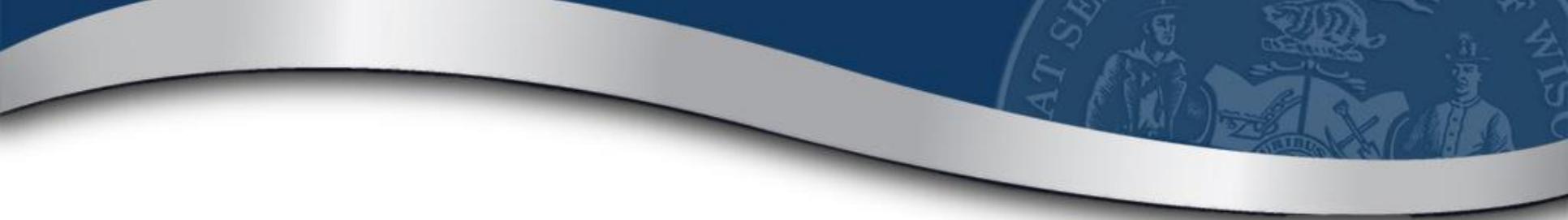
- Appellate Court upheld circuit court decision
- Owners constitutional rights were not violated and both secs. 70.47(7)(aa) and 74.37(4)(a) are not unconstitutional
- Current status – appealed and accepted by Supreme Court



2016 Court Cases

Target v. City of Racine – Circuit Court Case # 10CV1963

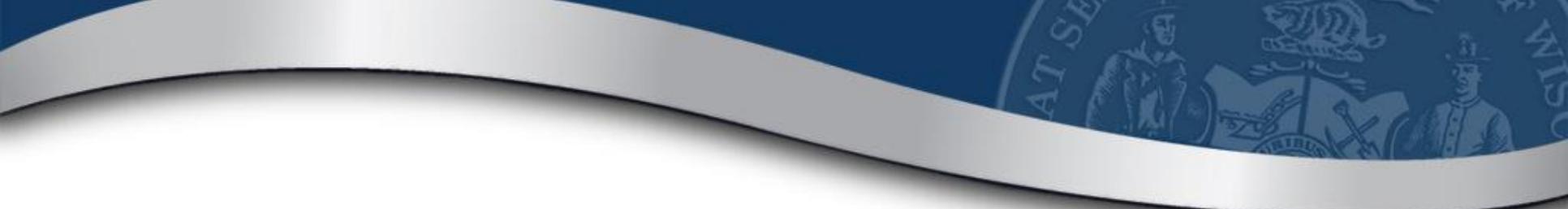
- Issues
 - 74.37 Excessive Assessment Claim for 2009 and 2010
 - Target must overcome presumption of correctness (Bonstores v. Wauwatosa)
 - Highest and best use (HBU) argument



2016 Court Cases

Target v. City of Racine – Circuit Court

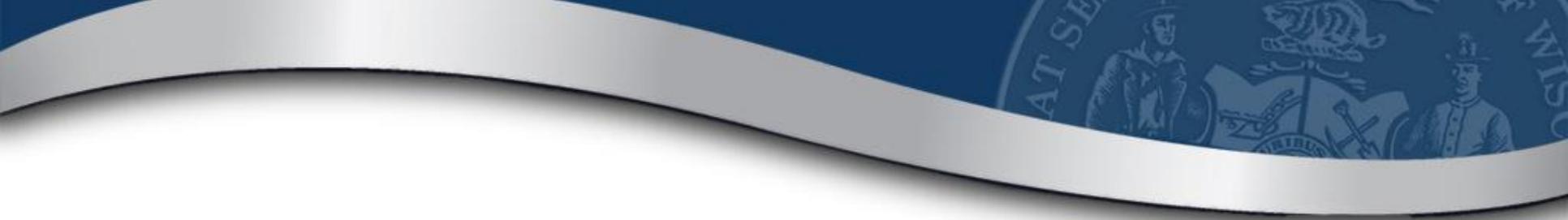
- All appraisers agree HBU is a retail department store
- All appraisers followed Markarian and the 3-tier approach
- Plaintiff must provide 'significant' contrary evidence to overcome the presumption of correctness of the assessment specifically showing that the assessor did not follow the WPAM or incorrectly applied it's methodologies



2016 Court Cases

Target v. City of Racine – Circuit Court

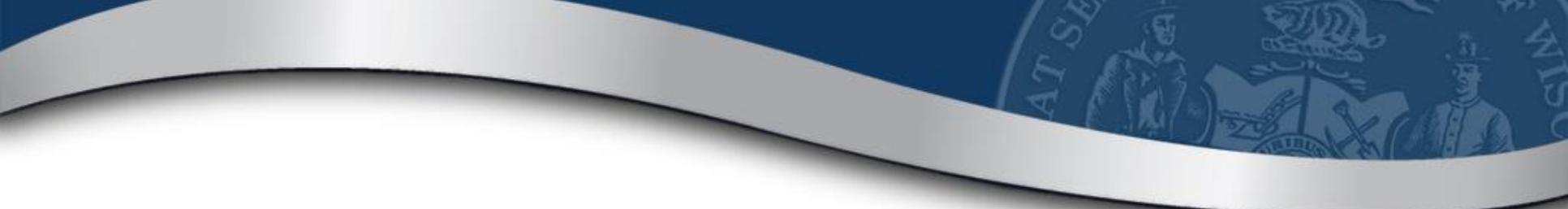
- Court's conclusion
 - When the current use as a Target store is the HBU of the property, a sale of a vacant (dark) store is not comparable
 - Court can set value
 - Court concluded no significant change in market from 2008 so set value at 2008 level of \$7,000,000



2016 Court Cases

Target v. City of Fitchburg Circuit Court Case # 13CV2158

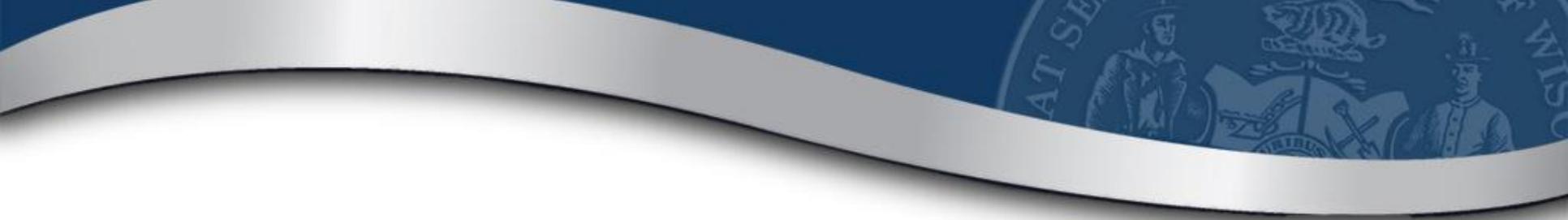
- 74.37 excessive assessment claim for 2012 and 2013
- Similar issues and claims as Racine case
- Same rules apply, plaintiff must overcome assessor's presumption of correctness
- Significant portion of this Super Target is dedicated to grocery sales



2016 Court Cases

Target v. City of Fitchburg - Circuit Court

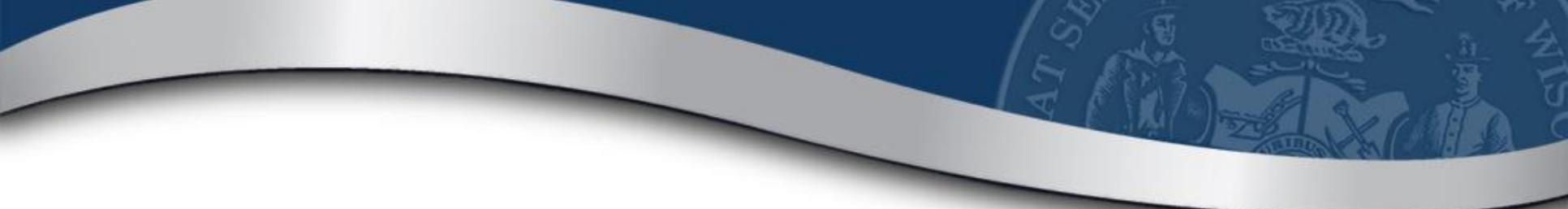
- In 2012 the assessor utilized Tier III cost approach to review and re-value property and did not simply 'carry forward' the previous years assessment
- Court found this to be acceptable and credible
- Assessor utilized Marshall & Swift to establish current new construction costs and depreciation
- Assessor correctly split retail from the grocery section of facility – grocery more expensive to build



2016 Court Cases

Target v. City of Fitchburg - Circuit Court

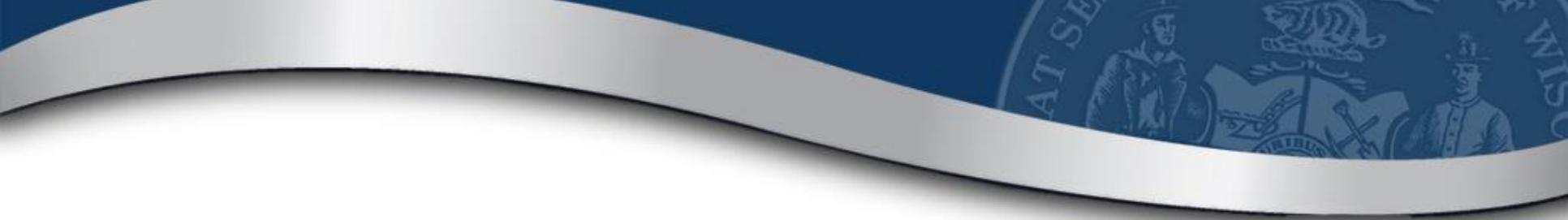
- Target expert witness was not the person who completed appraisal
 - Appeal case never mentioned value Target wanted
- Appraisal was lacking in all approaches and did not sway the court



2016 Court Cases

Target v. City of Fitchburg - Circuit Court

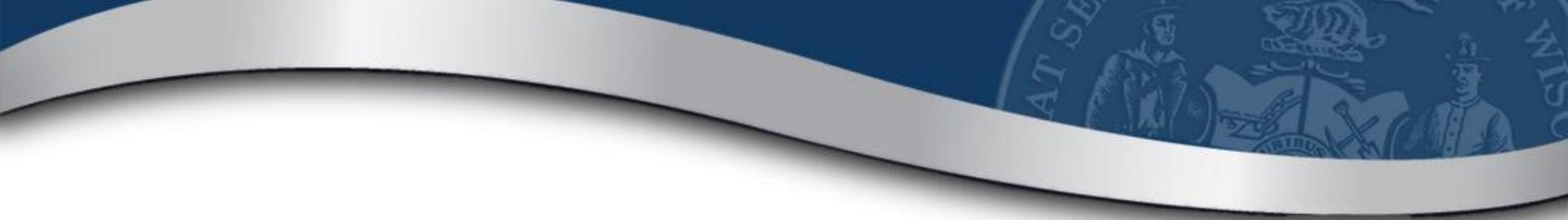
- Significance to assessors
 - Must apply proper use type and building type/class from Marshall & Swift
 - Attempt income approach using reliable national sources
 - Justifiable adjustments and obvious analysis of calculations and final revaluation
 - Follow WPAM
 - Do not just 'carry forward' previous year's assessment
 - Presumption of correctness not overcome by Target



2016 Court Cases

Sears Holdings Corp v. City of Eau Claire – Appellate Case #2014AP2618 (unpublished)

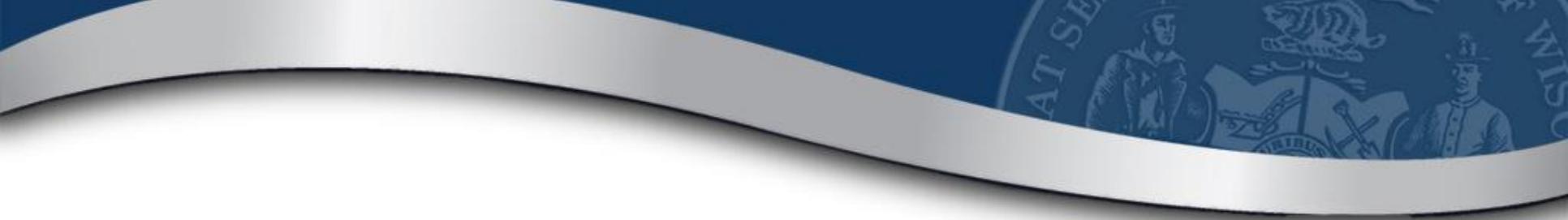
- Appeal of Circuit Court decision on 2011 and 2012 assessments
- Sears argues the assessor's analysis did not comply with the WPAM, and therefore the Circuit court erred in its decision



2016 Court Cases

Sears Holdings Corp v. City of Eau Claire - Appellate

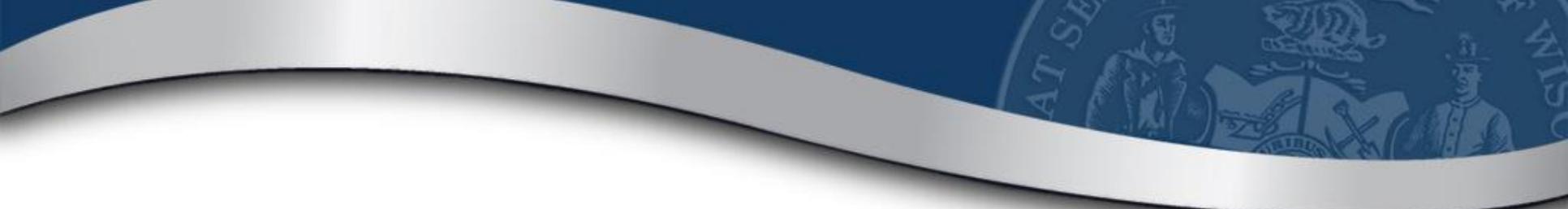
- Background
 - Sears appeared before BOR, assessors valuation upheld, filed 74.37 excessive assessment claim
 - City assessor used four local comparable sales to value subject



2016 Court Cases

Sears Holdings Corp v. City of Eau Claire - Appellate

- Court's findings
 - Assessor properly followed three tier approach and the WPAM
 - Sears misinterprets use of '*reasonably comparable properties*' to mean the assessor needed to use anchor department stores attached to a regional mall as comparable sales, not just similar retail establishments



2016 Court Cases

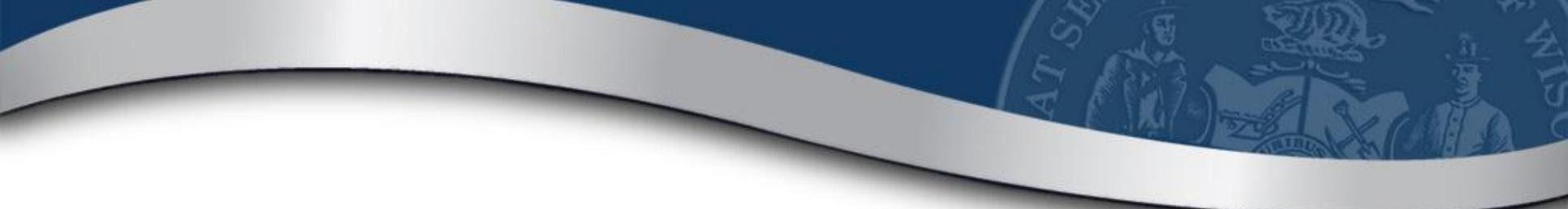
Sears Holdings Corp v. City of Eau Claire - Appellate

- Appellate Court affirmed Circuit Court decision
- Significance to assessors
 - Follow WPAM
 - Statutory principle governing selection of comps is one of 'reasonableness' – see sec. 70.32(1)
 - WPAM contemplates that comparable properties will be similar in use, not necessarily identical or even highly similar

2016 Court Cases

JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate Case #2015AP1905 (unpublished)

- 2010 – 2013 assessment of the mall was \$12,424,000
- City appeals a Circuit Court ruling to refund of taxes for years 2010 – 2013. Adjusted assessment ranged from \$3,710,000 to \$4,600,000
- City argued Circuit Court should have considered a 2015 post trial sale for \$10,750,000 of the mall, an adjacent Sears store, and a vacant land parcel in determining the 2010 – 2013 value, because it was an arm's-length sale and was highest and best use (HBU) of property



2016 Court Cases

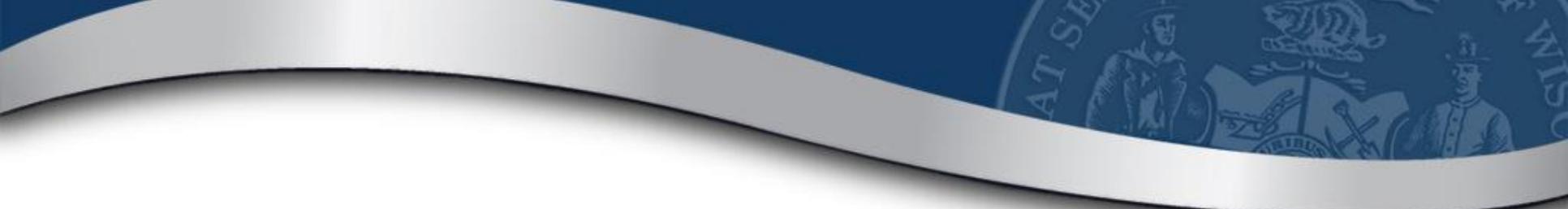
JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate

- Experts for both parties agreed HBU was regional mall
- Three months after trial, but before decision in November, 2014, JFM purchased the Sears store and adjacent parcel
- In March 2015 JFM sold the mall and combined Sears properties to Meijer stores for \$10,750,000.
 - The sale allocated \$8,346,877 to the mall

2016 Court Cases

JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate

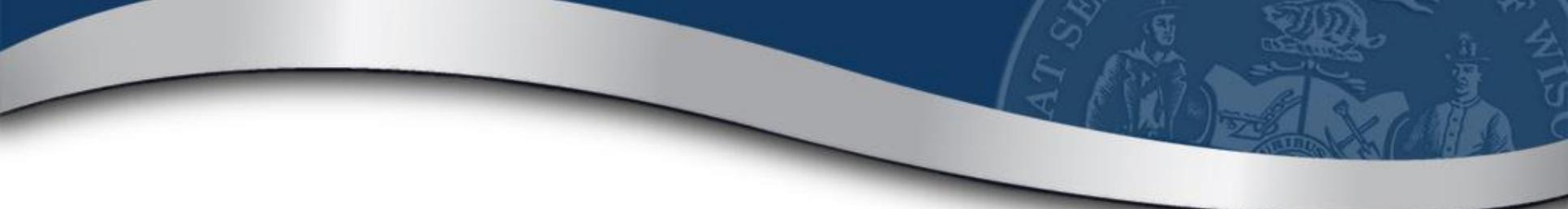
- Central issue at trial – value of just the mall during the years 2010 – 2013
- Circuit Court analyzed the experts comparable sales to reach the value range and declined to consider the post-trial sale
- City contended that the 2015 post-trial sale reflected an allocated value for just the mall of \$8,346,877
- Court emphasized that Meijer bought the 'package' with the intent to build a single super-store, & the sale wasn't anticipated during the years prior to 2015
- WPAM states, "Value should be based upon highest and best use not future speculative use"



2016 Court Cases

JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate

- Appellate court affirmed Circuit Court decision and rejected City's argument that value should have been based on future speculative use from 2015 post-trial sale
- Significance for assessors
 - Follow WPAM
 - HBU not future speculative or hypothetical use
- The decision is unpublished



2016 Court Cases

Marathon/US Venture v. City of Milwaukee – Circuit Court Case #09CV9690

- Circuit Court decided in favor of City
 - Plaintiff did not overcome the presumption of correctness of assessor
- Decision issued February 29, 2016

2016 Court Cases

Marathon/US Venture v. City of Milwaukee – Circuit Court

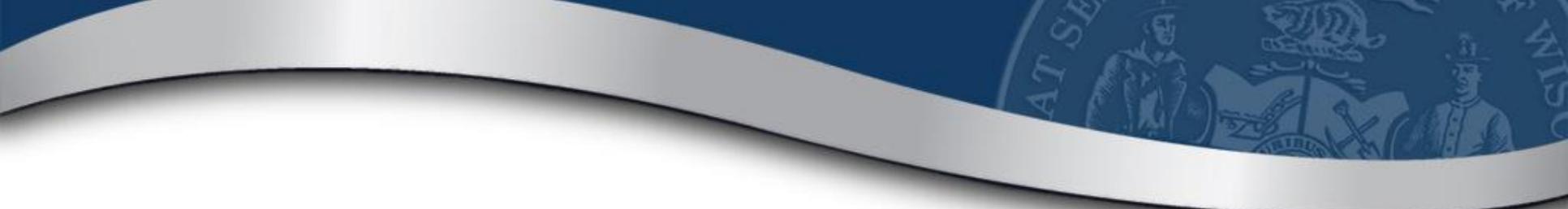
- Background – "throughput" contracts
 - A throughput contract is often used in the oil industry. The end-user pays the oil terminal company to store the oil until they are ready to use it.
 - (ex: they are renting space in the oil terminal)
 - Pipeline ends at oil terminal site and product continuously fills tanks
 - Tanker trucks routinely load from tanks and deliver product throughout the day
 - Typical turnover is the equivalent of terminal tank emptying and re-filling 12 times a year



2016 Court Cases

Marathon/US Venture v. City of Milwaukee – Circuit Court

- Issue
 - Plaintiffs' argument – income producing capability of property constitutes non-assessable "intangible personal property"
 - Should be valued using cost approach
 - Judge did not agree
 - Partially evidenced by "throughput" contracts for petroleum products



2016 Court Cases

Marathon/US Venture v. City of Milwaukee – Circuit Court

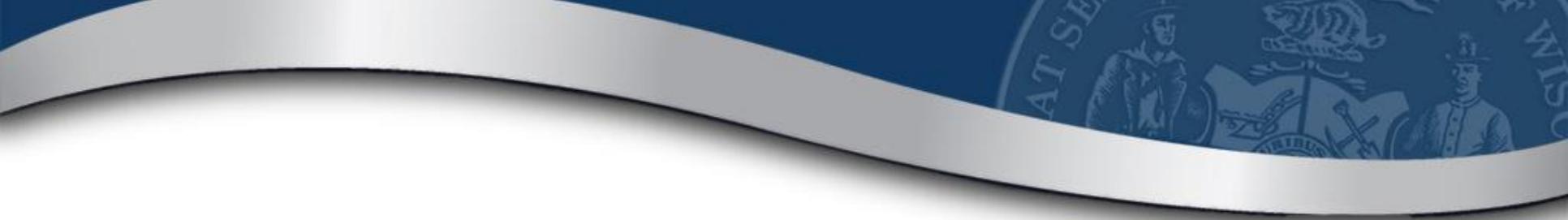
- The City relied upon previous cases trying to use the same argument that was rejected by the courts
 - ABKA Ltd. 231 Wis. 2d 328 (1999)
 - N.S. Assoc. 164 Wis. 2d 31 (Ct. App. 1991)
 - Allright Properties 317 Wis. 2d 228 (Ct. App. 2009)
 - Waste Mgmt. 184 Wis. 2d 541 (1994)



2016 Court Cases

Marathon/US Venture v. City of Milwaukee – Circuit Court

- Significance to assessors
 - Income interest that appertains to the property is transferrable with the property not the owner
 - Business value that appertains to the property should be captured in the property assessment
 - Income producing capacity attributable to the land – not personal to the owner - is "inextricably intertwined" with the land and transferred to future owners



Court Case Summary

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

wicourts.gov/opinions/index.htm

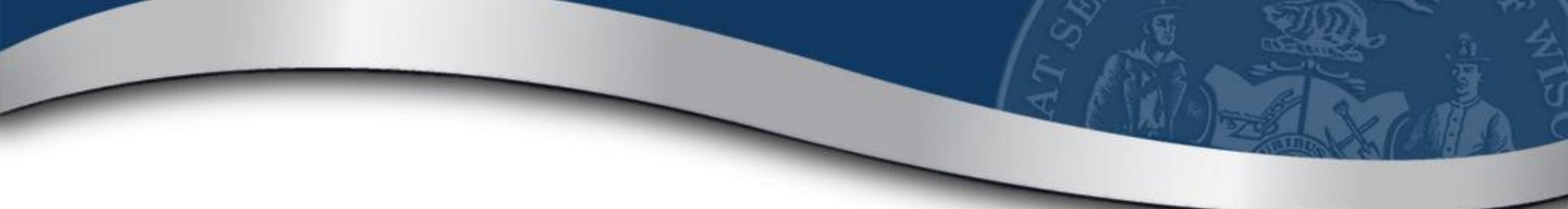


Technical & Assessment Services



Topics of Discussion

- Staff and responsibilities – handout
- SLF meetings
- Board of Review training
- Assessor Certification
- 2017 updates
- Volume II update status
- 2018 updates



SLF Meetings

- SLF Roundtable
 - DOR convenes three times a year – spring, summer and fall
 - County and Municipal officials, Local Government Associations
- WAAO Advisory Committee – eight per year with DOR
- 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



2017 Board of Review Training

- **New** – video – mock initial two hour BOR session
- 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>



Assessor Certification Exams

- August 2016 - updated exams
 - Assessor 1, 2, 3 – 100 questions
 - Technician and Property Appraiser – 50 questions
 - Exam questions updated with focus on assessment law and standards in [Wisconsin Property Assessment Manual](#)
 - Number of questions now consistent with other states' assessor exams
 - Updated question breakdown, study material listing on [DOR website](#)
- Monthly exams
 - Starting February 2017 exams offered monthly



Assessor Certification Levels – Proposal

- Current municipalities requiring Assessor 1, Assessor 2 or Assessor 3 from 1980
 - A1 – real estate full value less than \$100,000,000
 - A2 – real estate \$100,000,000 to \$750,000,000 excluding MFG
 - A3 – real estate over \$750,000,000 excluding MFG
- Discussing proposals to update with assessors
- DRAFT timeline
 - Publish in 2018 WPAM
 - Effective 2019
- Provide comments to bapdor@wisconsin.gov



Form and Publication Update Process – Summary

- Changes collected through July 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 July 31 and before WPAM publication
- Updates drafted, discussed with stakeholders, reviewed, published in December



2017 Property Assessment Manual

- New organization of chapters based upon assessment process (discover, list, value), chapter names unchanged
- Chapters 1, 2, 19 – updates for assessor certification and compliance law changes
- Chapter 4 – update assessment type chart for use of electronic information
- Chapter 5 – MFL acre changes information and XML assessment / tax roll updates



2017 Property Assessment Manual *(cont.)*

- Chapter 9 – expand highest and best use information and discuss market segmentation
- Chapter 11
 - Tax 18 information – agricultural programs
 - update cranberry cost information
- Chapter 14 – update COD chart for IAAO standards
- Chapter 15
 - Satellite TV boxes as taxable "all other property" on Schedule H
 - Ch. 15 – mobile home flow chart added



2017 Property Assessment Manual *(cont.)*

- Chapter 17 – add statute for electronic forms / signatures
- Chapter 21 – reformat and remove out of date information
- Chapter 22
 - ownership emphasis for exemptions of church property used for housing
 - update low-income housing annual filing information (added dates, statutes)
- Appendix add cost information form
- No applicable 2016 Supreme Court decisions or published Appellate cases



2017 Forms

- New layout
 - PA-105: Agent Authorization
 - PR-130: Summary of Open Book (single and multiple class versions)
REQUIRED for 2018
- PA-813 – Request for Waiver of Board of Review Hearing
 - Clarified appeal options (1) certiorari review within 90 days (2) excessive assessment within 60 days
 - Changed wording allowing assessor to request



Annual Assessment Report

- Deliver to:
 - Municipality before or at Board of Review (BOR)
 - DOR within 30 days after adjournment of BOR
- 2016 review
 - Full Revaluation, Exterior Revaluation and Interim Market Update
 - Selection of Maintenance if the assessor did not complete another type of assessment
- 2017 posted November
 - Added terms and definitions – level of assessment, coefficient of dispersion, concentration



Volume II Update

- Updated costs and photos for existing structure types
- New costs /photos for changes since last update of V2
- Data available in PDF /database formats
- Timeline
 - Spring 2017 – database schemas available
 - Fall 2017 – updated cost manual available in both formats
 - November 2017 DOR Annual Assessor Meeting – training
 - 2018 – commence use using new V2
 - Fall 2018 – January 1, 2019 modifiers posted



2018 Updates – by July 31, 2017

- Systems (ex: eRETR)
- Forms (ex: Statement of Personal Property)
- Publications (ex: WPAM and Guides)
- Send to OTAS@wisconsin.gov



Manufacturing & Utility Bureau



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

- Review notification rolls for errors and omissions
 - Missing manufacturing RE parcels or PP accounts
 - TID codes
 - School district/Union high codes
 - Special district codes
- Other DOR rolls available online include:
 - Full Value Rolls (May/June)
 - Equated Rolls (October/November)
 - Omitted Property and Correction of Error (October/November)



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 include:
 - Situs address
 - Local parcel number
 - TID and 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

- 2016 Equated Manufacturing Rolls/Statement of Assessment Update
- 2016 Levy Limit Worksheets - Available Online
- TID Deadline Reminder - October 31, 2016
- 2016 Exempt Computer Value Review
- 2016 Property Tax Bill Update
- Certification Excel Reports Posted
- 2016 Final Equalized Values Posted
- More Assessor News...
- More Municipal & County Official News...

[Sign up for email updates](#)

Calendar

- Nov 4 2016 - 20:12 - 21:12 : LGS special charges & non-primary resident reports sent to county treasurers and municipal clerks. (Tax 2)(a)2)
- Nov 10 2016: Deadline - School districts send certified school levy to town, village and city clerks (sec. 120.12 (3), Wis. Stats.)
- Nov 15 2016: DOR certifies 74.41 charge-backs and 74.34

Manufacturers

Online Services

Access your account

- E-file/amend M-Form
- Request authorization

New e-filers

- Getting started instructions
- Register for User ID

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
- Correction of Errors and Omits
- Manufacturing assessment rolls application
- Equated Rolls Status Report

M-Form Information

- E-filing information
- Forms/Instructions
- Troubleshooting Downloads, Forms & Submissions
- Attaching a file
- Extension
- Late filing fee

Appeals and Objections

- Forms

Guides

- Guide to Manufacturing Board of Assessor Appeals
- Wisconsin Assessment of Personal Property Located at But Not Owned by a Manufacturer
- Wisconsin Manufacturing Property Assessment
- Manufacturing Classification for Property Tax Purposes

Resources

- Manufacturing Sales Data:
 - 2016
 - 2015
 - 2014
 - 2013
 - 2012

Common Questions

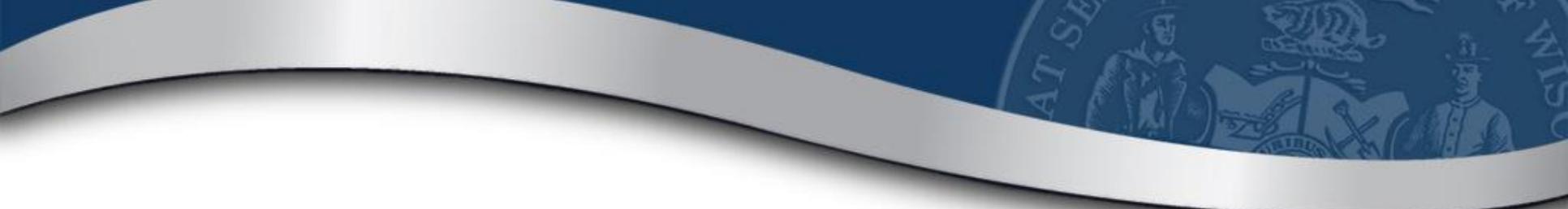
- What are my filing requirements?
- What is electronic filing (e-filing)?
- Who has access to my account?
- How do I attach documents when I electronically file (e-file)?
- What is a WAMS user ID?
- Why can't I access or submit my form?
- What is a waste treatment exemption?
- What are allowable machinery 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 and other publications – revenue.wi.gov/html/govpub.html#property
- 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, reading "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and a stylized "B".

Peter Barca

Secretary of Revenue