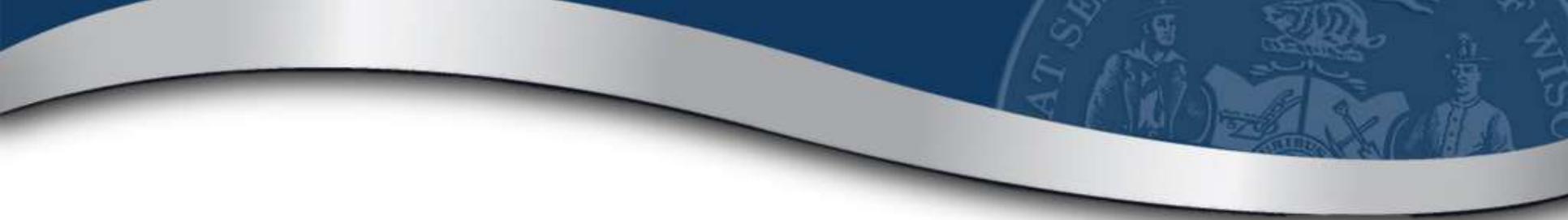


2018 Annual Assessor Meeting

Madison, Milwaukee, Eau Claire, Wausau and Green Bay
October and November 2018



Agenda

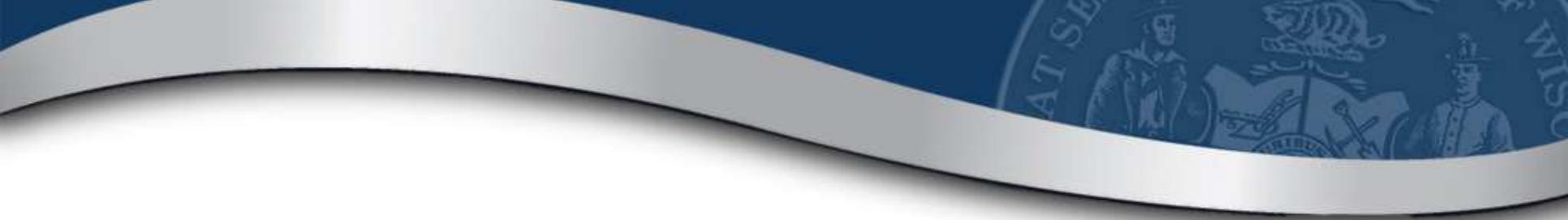
- Welcome and introductions
- Announcements
- Handouts
- Equalization update
- Technical and Assessment Services update
- Manufacturing & Utility update
- Quiz

The logo of the Wisconsin Department of Revenue is located in the top right corner. It features a circular emblem with a central figure holding a scale, surrounded by the text 'WISCONSIN DEPARTMENT OF REVENUE'.

Announcements

Online Annual Assessor Meeting

- PowerPoint, videos and handouts
- Posted on DOR website in early December
- Complete quiz for credit
- revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu



Handouts

- Registration form
- Training PowerPoint
- 2019 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 certification number (WI#####CA)

Attendee Information

Note: The mailing address and phone number you supply is considered your business contact information. If you are a statutory assessor, the information you provide is posted to our website.

Name <i>(Last, First, Middle Initial)</i>			Assessor certification number
Business mailing address			
City	State	Zip	County
Business phone ()		Business email	
<input type="checkbox"/> Check if any of the information you provided is new.			

Statutory Assessor Travel Reimbursement

Are you a Statutory Assessor *(Sign Assessment Roll)*? Yes No

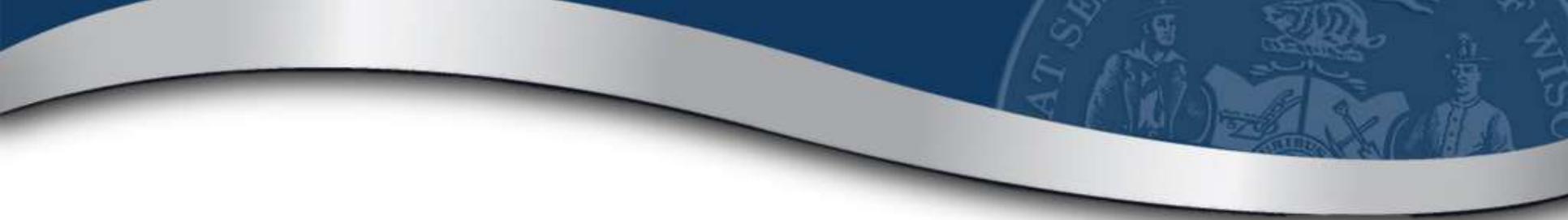
Round Trip Mileage

Enter round trip mileage – from residence
to location of Assessors Meeting _____

County of Residence

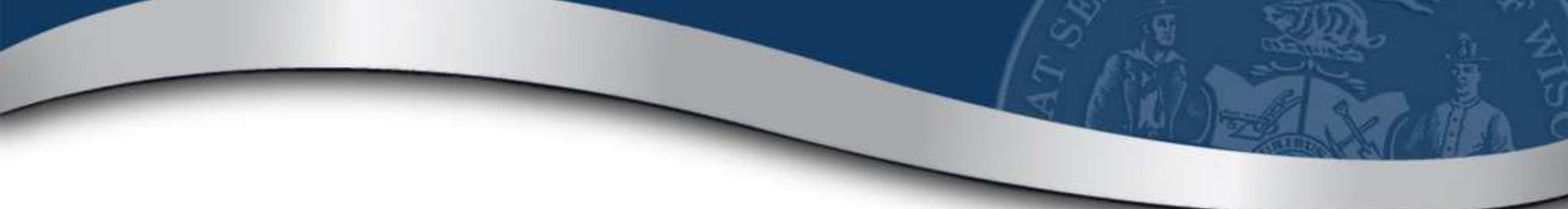


Equalization



Topics for Discussion

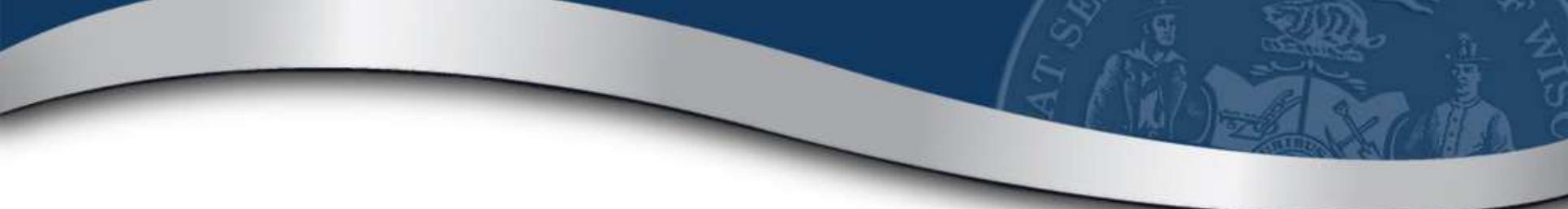
- Important dates
- Law change
- Court cases
- New Municipal Assessment Report



Important Dates

2018

- December 3 – non-filer letter sent if 2018 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 2018 MAR, TAR and Annual Assessment Report (AAR)



Important Dates *(cont.)*

2019

- March 8 – final deadline to submit PAD data for 2018 sales
- June 10 – deadline to submit 2019 MAR
- August 1 – release of Preliminary Equalized Values
- August 15 – release of Certified Equalized Values
- November 1 – Preliminary Major Class Comparison Report posted



Law Change

2017 Act 115

Drainage District Assessment

- See DOR December 18, 2017 email
- Created 70.32 (5)
 - Beginning with the assessments as of January 1, 2017
 - Assess district corridor land under sec. 88.74, Wis. Stats., in the same assessment classification as the land adjoining the corridor
 - Adjoining land and corridor land must have same ownership
 - Apply sec. 70.43, Wis. Stats., for corrections to 2017 assessments since the law is effective January 1, 2017
 - Review annually to determine correct classification

2017 Act 115

Drainage District Assessment (*cont.*)

- Drainage districts – 88.74
 - Local governmental entities organized under a county drainage board for the purpose of draining lands for agriculture
 - Landowners who benefit from drainage must pay to cover the cost of constructing, maintaining, and repairing district drains
 - 31 counties contain one or more drainage districts
 - See Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP): datcpgis.wi.gov/maps/?viewer=dd
 - Drainage districts and corridors questions: DATCP datcp.wi.gov/Pages/Programs_Services/DrainageDistricts.aspx



Court Cases

2018 Court Cases

- WI Supreme Court
 - Metropolitan v. C Milwaukee
wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=206795
 - Thoma v. V Slinger
wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=212596
- Appellate Court
 - Marathon Petroleum and U.S. Venture v. C Milwaukee
wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=209971
- Other case information wicourts.gov/casesearch.htm

Metropolitan v. C Milwaukee

- Landowner challenged assessments of 7 apartment buildings
- Circuit Court and Court of Appeals affirmed C Milwaukee
- Supreme Court:
 - (1) Use of mass appraisal to initially value apartment building, followed by use of single property appraisal after valuation was challenged, complied with statutory mandate to use the "best information that the assessor can practicably obtain"
 - (2) Evidence was sufficient to support finding that city's tax assessment of apartment property was not excessive

Metropolitan v. C Milwaukee (cont.)

- Footnote 15, Court addressed Footnote 19 from Regency West Apartments LLC v. C Racine:
 - Metropolitan contends City cannot rely on presumption of correctness because the only evidence it presented indicated the initial appraisal was too low. Therefore, the tier 2 and 3 analyses undermine the correctness of the initial mass appraisal and should not be considered
 - This argument is premised on Footnote 19 from Regency W
 - Footnote 19 does not compel this conclusion
 - The court in Regency did not address the Manual related to use of mass appraisal for setting an initial assessment and single property appraisal to defend initial assessments

Metropolitan v. C Milwaukee (cont.)

- Footnote 15, Court addressed Footnote 19 from Regency:
 - Metropolitan's reading of Footnote 19 conflicts with 70.32(1) that property be assessed in accordance with the Manual
 - Manual dictates that a mass appraisal, if challenged, be defended with a single property appraisal
 - To accept Metropolitan's interpretation of Footnote 19 would mean an assessor is unable to defend an assessment if the value derived in a single property appraisal exceeded initial mass appraisal
 - This would lead to an absurd result
 - Ultimately, the question when a taxpayer challenges an initial assessment is not whether the initial assessment was incorrect, but whether it was excessive

Thoma v. V Slinger

- Landowner petitioned-challenged Board of Review's tax assessment of developer's property: re-classified from agricultural to residential
- Circuit Court and Court of Appeals affirmed
- Supreme Court:
 - (1) Use of property only to maintain ground cover is not ag use
 - (2) Assessor's improper reasoning for re-classification of property, which was based on injunction prohibiting agricultural use of the property, did not warrant relief from judgment
 - Property is assessed according to classification determined by its use

Thoma v. V Slinger (cont.)

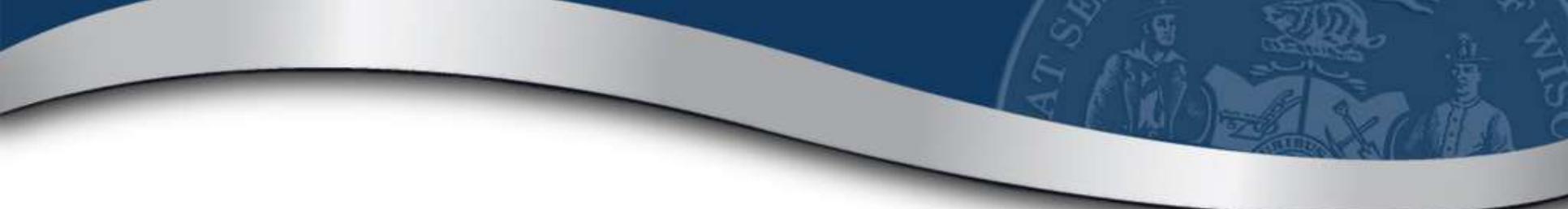
- Supreme Court:
 - Land devoted primarily to ag use: land in ag use for prior production and not in a use inconsistent with ag use on 1/1 of assessment year
 - Zoning, injunctions, ordinances, contracts do not trump actual use for assessment
 - Although an injunction, contract, or ordinance may be presented to argue how the property is supposed to be used, none can be the decisive factor for tax assessment purposes
 - Actual use controls whether property qualifies for agricultural or any other classification for tax assessment purposes
 - In order to obtain agricultural use classification, property owner must meet definition of agricultural use in the statutes and tax code

Marathon Petroleum and U.S. Venture v. C Milwaukee

- Two taxpayers filed separate actions alleging city's assessments of oil terminals were excessive
- Circuit Court affirmed City
- Court of Appeals:
 - (1) income-generating capability of oil terminals was inextricably intertwined with land, and thus was properly included in assessment;
 - (2) taxpayers failed to introduce significant evidence that value attributable to business contracts was capable of being separated from value of underlying terminals in comparable sales

Marathon Petroleum and U.S. Venture v. C Milwaukee *(cont.)*

- Court of Appeals:
 - (3) trial court and city properly relied on real estate transfer forms for values of comparable sales
 - (4) sales of three comparable oil terminals provided market support for city's assessment
 - (5) city properly analyzed 13 other oil terminal sales as check on market for three comparable sales
 - (6) city properly used Tier 3 income and cost analysis to verify that assessments under Tier 2 comparable sales analysis were not excessive



New Municipal Assessment Report

2019 Municipal Assessment Report (MAR)

System changes

- DOR's new online filing application
 - Currently used by county and municipal officials
 - No longer uses Adobe platform
 - File transfers can still be used
 - XML file schema available to CAMA vendors in early January
 - CAMA system must use updated file schema for file transfer

2019 MAR *(cont.)*

Access MAR and assigned municipalities

- Authentication is based on users email address
 - Each user must have unique email address
 - Email must match eRETR/Manage Users system email – review and update in the Manage Users system, if necessary
 - First-time login generates an email to the user, with a user-specific link to access the system
- Managing user access and municipal access is unchanged
 - Use eRETR/Manage Users to approve and manage assessment staff
 - Continue to notify Equalization district offices of changes to municipalities assessed

2019 MAR *(cont.)*

User Detail page

- Displays information about user
 - Name, phone number, and email address
- List of municipalities and delegations (assessment staff)
- First time log-in – review information
- Notify Equalization district office of any changes
- Eventually will be used to maintain user information and manage delegations

(T) User Details

User Information

Offices you hold

Authorities delegated to you by others

People you've delegated authority to

Email Address:

Name:

Phone:

Fax:

Address:

[← Previous](#)

[Next >](#)

(T) User Details

User Information

Offices you hold

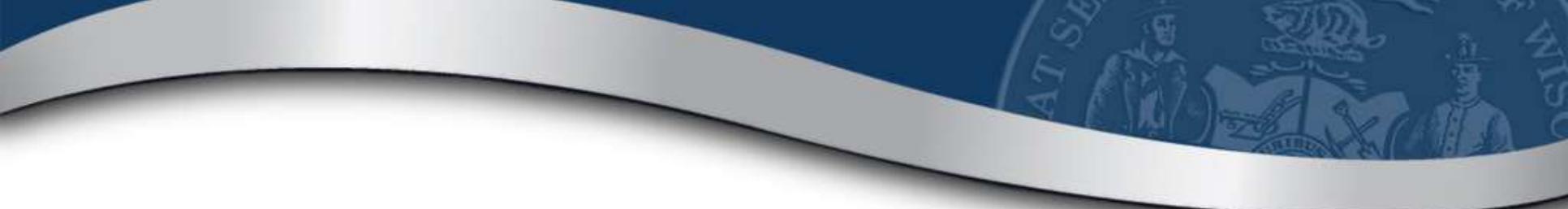
Authorities delegated to you by others

People you've delegated authority to

✘ Clerk/Treasurer	VILLAGE OF MENOMONEE FALLS	vault
✘ Clerk	CITY OF SUN PRAIRIE	vault
✘ Treasurer	CITY OF SUN PRAIRIE	vault

[← Previous](#)

[Next >](#)



2019 MAR (*cont.*)

Form changes

- New Municipal Assessment Report (MAR) and TID Assessment Report (TAR) for 2019
 - MAR and TAR combined into a single form
 - "TAR" no longer exists
 - Only municipalities with TIDs will see a TID section on the MAR
- All MAR filings will occur through the DOR online filing application

Filing instructions

1. Enter your co-muni code or municipality name
2. As you complete the form:
 - Follow the form instructions on the right side panel
 - Check for accuracy
 - "Save" periodically
3. Attach documents, if required
4. Click "Submit" when the form is complete
5. Print and/or save a copy for your records, including your confirmation number

Filing deadline - May 31, 2018

Need help? Contact DOR at:
lgs@wisconsin.gov
(608) 264-6892
(608) 266-2569

Watch for these symbols

-  Help is available for the field
-  There is an error for the field
-  This is a required field
-  There is a warning for the field

Municipality Information

Enter at least three numbers of the Co-muni code or three letters of the Municipality name; then select the appropriate municipality.

Select appropriate municipality from the list below

- 13251 - DANE COUNTY - CITY OF MADISON

Year

Report type

Exit

Start Filing

(S) 2017 MAR Form MAR

CITY OF MADISON
13251

Due Date:
May 31, 2018

Report Type:
ORIGINAL

- Save
- Submit
- Print
- Exit
- Help

 Back

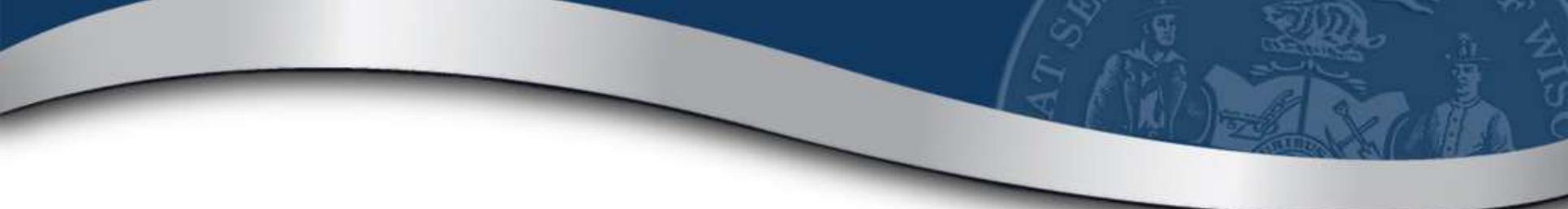
 Municipality Info 

Next 

Assessment Year	Report Type	Co-muni code	Auth Code
2017	ESTIMATE  	13251	.0390
County Name	Muni Type	Muni Name	
DANE	CITY	CITY OF MADISON	

Watch for these symbols

-  Help available
-  Error in field
-  Required field
-  Warning in field



2019 MAR *(cont.)*

Form changes

- Fields removed
 - Software version
- New fields
 - Employment Type
 - Anticipated Open Book date
 - Final Open Book date
- Single form, but separate fields for level of assessment
 - Municipal Estimated Level of Assessment
 - TID Estimated Level of Assessment

Assessment Information

Assessment Type

* Select ...

Anticipated Open Book Date

mm/dd/yyyy

Final Open Book Date

mm/dd/yyyy

MAR Estimated Level of Assessment %

*

CAMA Software Name

*

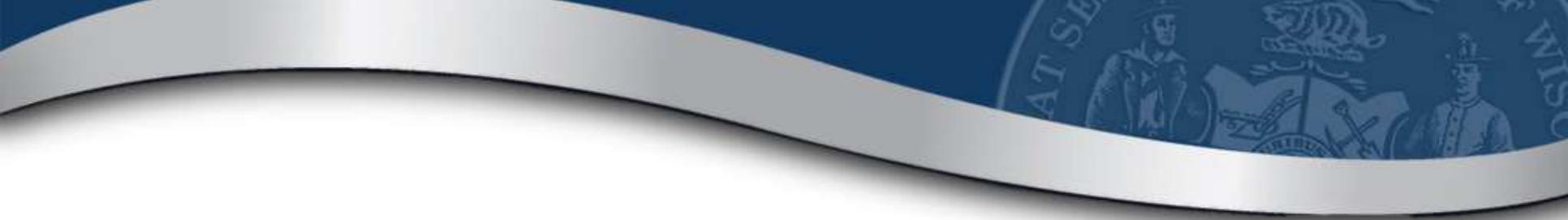
Anticipated Board of Review Date

mm/dd/yyyy

Final Board of Review Date

mm/dd/yyyy

TID Estimated Level of Assessment %



2019 MAR *(cont.)*

Form changes

- Simplified category titles
 - Example: "Gains or Losses in Territory by Annexation or Boundary Adjustment" is now "Annexation"
- Click the question to view full description
 - Matches text from the previous MAR

Class 1 - Residential

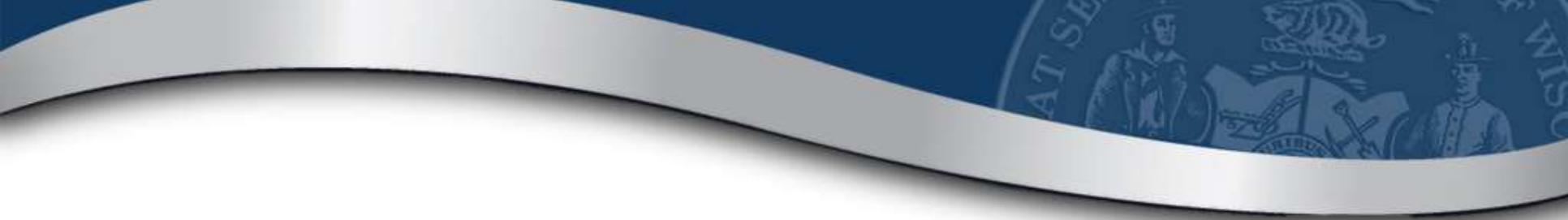
	Prior Year SOA	Current Year Assessment
Land Parcel Count	67,930	*
Improvement Parcel Count	66,352	*
# Acres	11,848	*
Land Assessed Value	4,326,367,800	*
Improvement Assessed Value	11,405,780,800	*
Total Assessed Value	15,732,148,600	0

Annexation

	Increase ?	Decrease ?
Land		
Improvement		
Total	0	0

Names of all municipalities losing territory and comments

Names of all municipalities gaining territory and comments



2019 MAR *(cont.)*

Form changes

- Classes 4, 5, 5m, 6, & 7
 - Collecting total assessed value for each subclass, including specialty acres

Class 4 - Agricultural

	Prior Year SOA	Current Year Assessment
Parcel Count	820	*
# Acres	2,736	*
Total Assessed Value	727,200	*

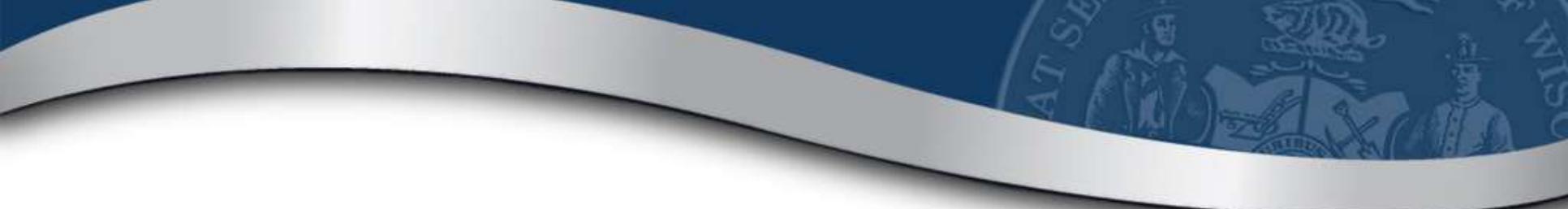
Acre Information

	Acres	Total Assessed Value
1st Grade Tillable	<input type="text"/>	<input type="text"/>
2nd Grade Tillable	<input type="text"/>	<input type="text"/>
3rd Grade Tillable	<input type="text"/>	<input type="text"/>
Pasture	<input type="text"/>	<input type="text"/>
Cranberry Bed	<input type="text"/>	<input type="text"/>
Total Class 4	0	0

Optional Acre Information (acres must also be included above) 

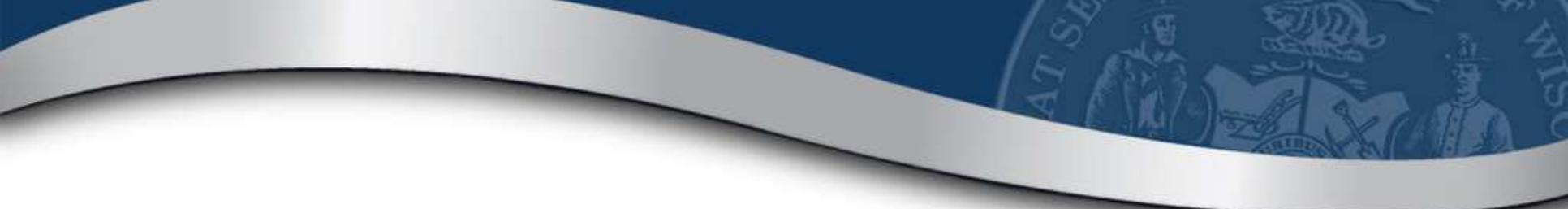
Orchard	<input type="text"/>	<input type="text"/>
Christmas Tree	<input type="text"/>	<input type="text"/>
Irrigated/Muck	<input type="text"/>	<input type="text"/>
Aquaculture Ponds	<input type="text"/>	<input type="text"/>
Frac Sand Agriculture	<input type="text"/>	<input type="text"/>
All Other Specialty	<input type="text"/>	<input type="text"/>

All Other Specialty Type(s) Description



2019 MAR – TID Reporting

- For municipalities with TIDs, TID reporting follows municipal section
- Report values separately for Real Estate and Personal Property



2019 MAR – Preparer Information

- Last section of form collects information about preparer
 - Signature statement
 - Presents list of form errors and warnings
 - When error free, filer can Save, Submit, and Print



2019 MAR – Submission

After submission, receive confirmation page

- Last opportunity to print and save form
- Page displays important submission information
 - Submission date and time
 - Confirmation number
 - Filing Type – Original or Amended

(S) 2017 MAR Form MAR

TOWN OF ALBION
13002

Due Date:
May 31, 2018

Report Type:
ORIGINAL

Save

Submit

Print

Exit

Help

You successfully submitted your report. Before leaving this page, select "Print" on the left side panel to print/save a copy for your records.

Comuni code: 13002

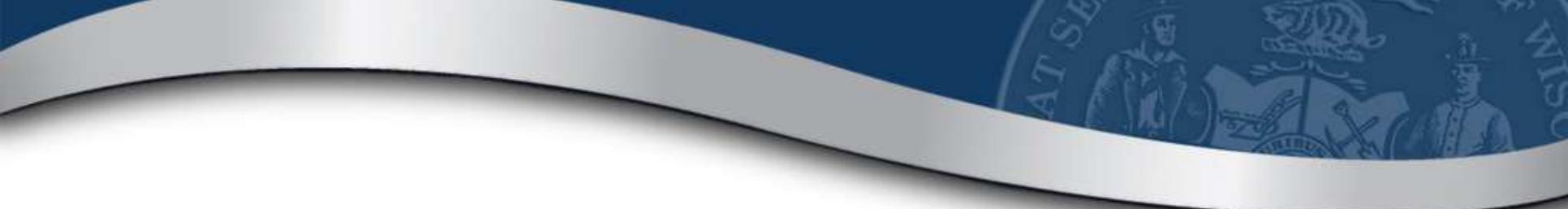
Submission date: 10-12-2018 12:06 PM

Confirmation: MAR2017033601539364000922

Submission type: ORIGINAL

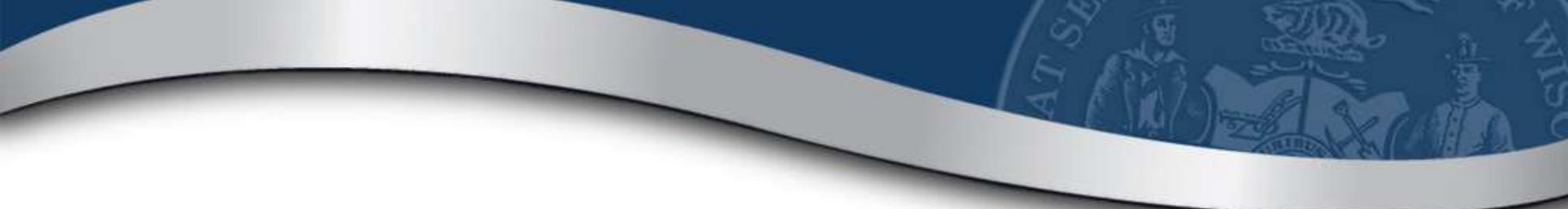


Technical & Assessment Services



Topics of Discussion

- General announcements
- Assessor certification
- 2019 Property Assessment Manual and Forms
- Property record cards
- Requirements and reminders



General Announcements

- Contact sheet – handout
- Staff changes
 - New: Sarina Wiesner and Brenda Soldner



General Announcements (*cont.*)

Form and Application 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 July 31 – law change, court case

Assessor Certification

- Changes to assessor certification levels by municipality
- DOR announced at 2016 and 2017 Annual Assessor Meetings
- Updated levels based on 2016 Equalized Value Commercial
- 2018 WPAM
 - Assessor 3: > \$1 Billion (21 municipalities)
 - Assessor 2: \$100 Million to \$1 Billion (126 municipalities)
 - Assessor 1: < \$100 Million (1,705 municipalities)



Assessor Certification (*cont.*)

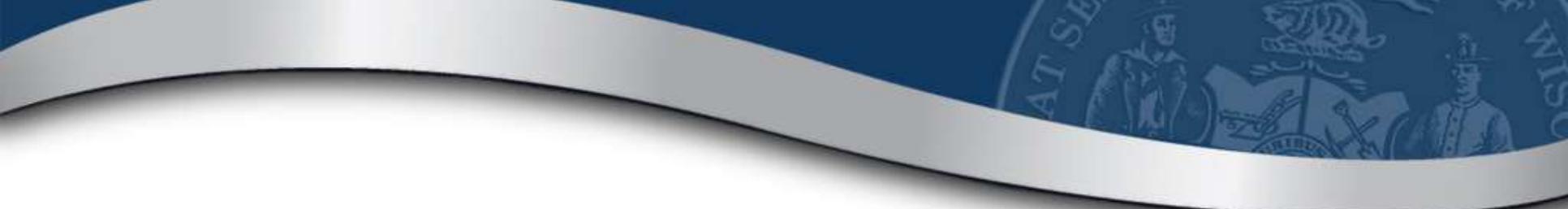
- Timeline
 - August 1, 2017 – part of draft 2018 WPAM
 - Published in 2018 WPAM
 - Effective 2019
- Notifications to assessors of municipalities with certification level change
 - Week of April 30, 2018
 - Week of August 27, 2018



Assessor Certification (*cont.*)

Chapter Tax 12 Update

- Scope statement published August 13, 2018
- Scope hearing September 19, 2018
- Objective of revisions – modernize language and process for:
 - (1) certification exams
 - (2) format of education and
 - (3) certification levels
 - Current language – paper processes, traditional classroom training, is out of date with electronic standards
 - Updated rule will allow for exams, education, certification levels that align with current practices and standards



Assessor Certification *(cont.)*

Training Update

- New platform to provide training
- Online through the State's STAR system
- Integrates ability to show videos, PowerPoint slides, ask questions, identify who completed and when
- Implementation is planned to coincide with the online version of DOR's 2018 Annual Assessor Meeting
- Additional opportunities to follow – property record card

2019 Wisconsin Property Assessment Manual

- Draft posted August 1, 2018
- Public hearing August 22, 2018
- Summary of updates:
 - Updated assessor cert list – T. of Menasha now V. of Fox Crossing (Ch 2)
 - Updated trespass information(Ch 5 and Ch 6)
 - Updated transfer of assessment records information (Ch 8)
 - Updated trending information (Ch 10)
 - Updated potential gross income definition for consistency (Ch 13)
 - Updated expense form reference (Ch 13)

2019 Wisconsin Property Assessment Manual *(cont.)*

- Summary of proposed updates:
 - Added Thoma v. V. of Slinger – classification based on use (Ch 14)
 - Updated Chapter Tax 18 Conservation Programs (Pages 2, 3, 4, and 7)
 - Updated residual land valuation (Ch 15, all pages)
 - Removed "Office" from PA-003, Title of Schedule D (Ch 17 and Ch 19)
 - Updated Manufacturing and Utility assessment information (Ch 18)
 - Clarified March 1 due date (Ch 19, Ch 20)
 - Case summaries – Petroleum v. MKE, Metropolitan v. MKE, Kaskin v. Kenosha, Thoma v. Slinger (Ch 22)

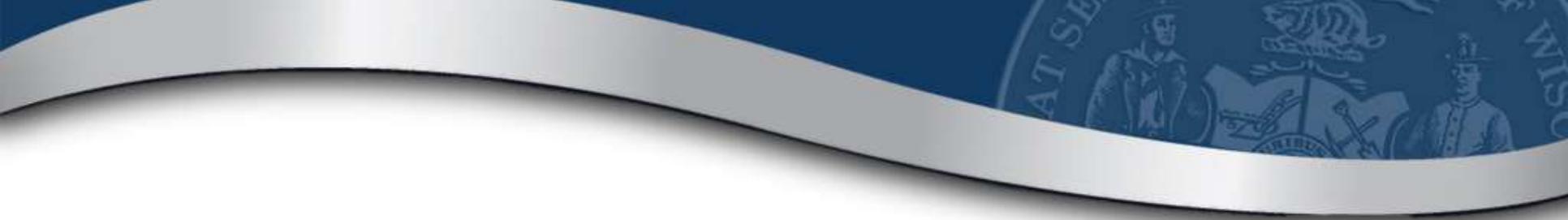
2019 State Prescribed Forms

- PA-003: Statement of Personal Property
 - Annual updates, removed "Office" from Title of Schedule D
- PE-106: Fixed Asset Schedule – Annual updates
- PA-115A: Objection to Real Property Assessment
 - Include timeframes for property sale and changes (within past 10 years)
- Using a version other than state prescribed form?
 - Submit to DOR for approval bapdor@wisconsin.gov
- Requesting Notices or Rolls from the County?
 - Submit 10 business days in advance



Annual Assessment Report (AAR)

- No changes for 2019
- Discussions on future of AAR post 2019
- DOR July survey included questions to assessors and municipal officials on AAR:
 - Assessors generally did not find value in it
 - Municipalities found some value, but showed contractions in comments
- Provide comments – bapdor@wisconsin.gov

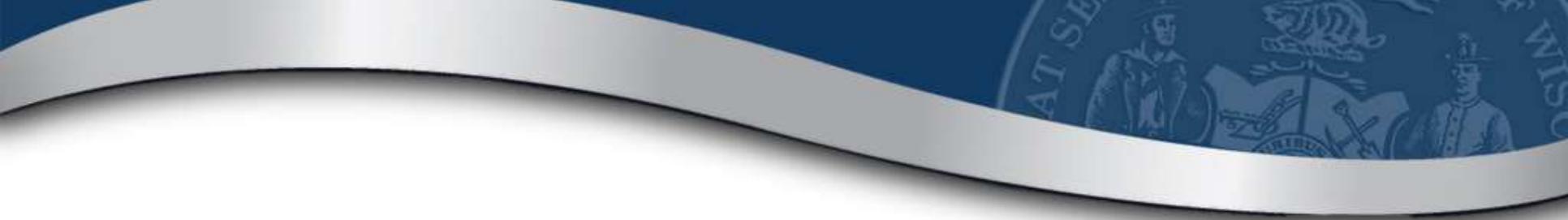


Property Record Cards



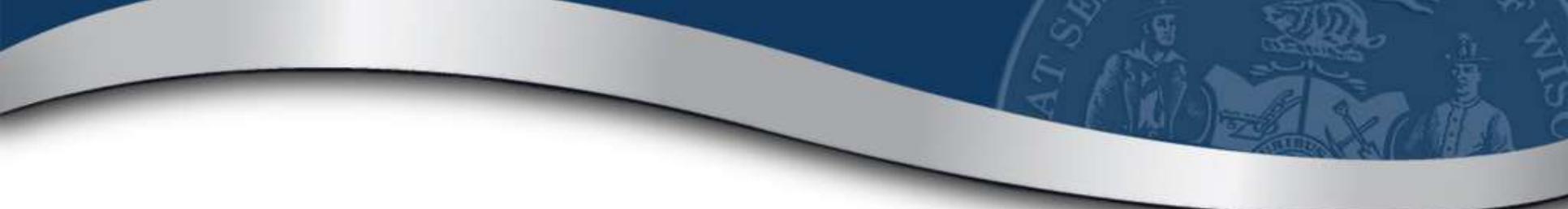
Before becoming a Municipality's Assessor

- Review paper and electronic records
- Compare to WPAM requirements
- Determine impact for contract with municipality
- Assessor who signs assessment roll responsible for assessment process and records compliance with state law and WPAM



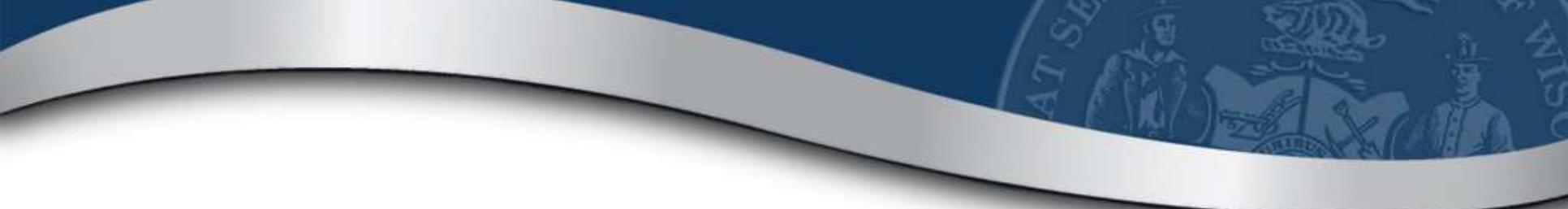
Required Items

- Land sketch/parcel map
- Improvement photo
- Improvement year built
- Cost, design adjustments, quality grade, local modifier
- Inspection information
- Value determination documentation



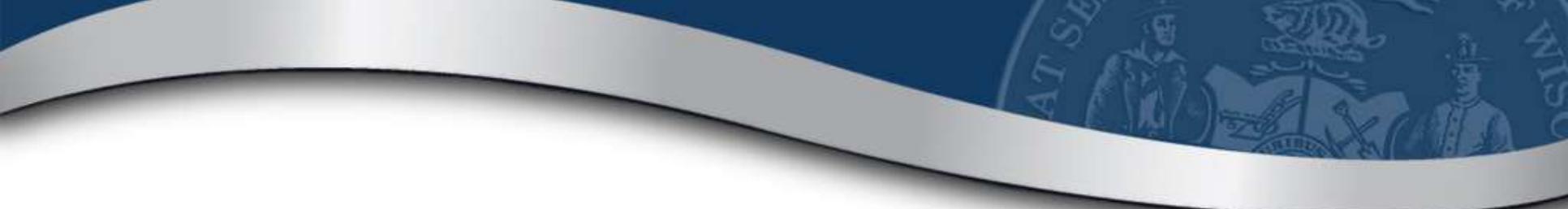
Inspections

- New construction
- Demolitions
- Remodeling
- Annexations
- Exemptions – review current, new requests



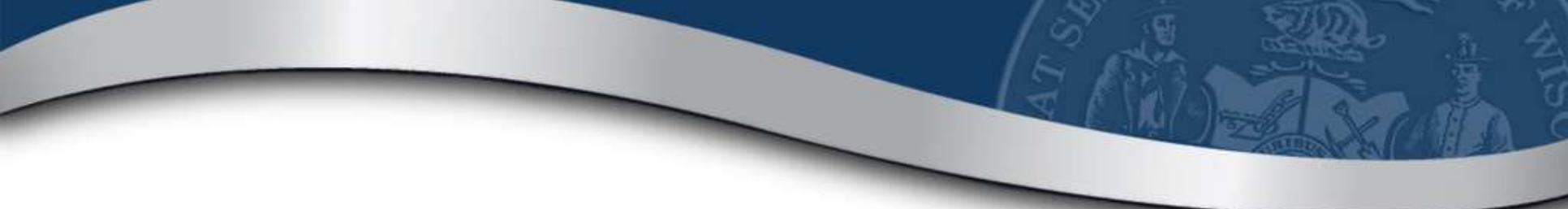
Classification

- Physically inspect each year
- Collect additional information
 - Questionnaires
 - Interview property owner
- Determine eligibility
 - Agricultural
 - Agricultural forest
 - Undeveloped
 - Drainage ditch



Sales

- Review each real estate transfer return
- Inspect each property that sold – review characteristics at time of sale
- Collect additional information – ex: questionnaires, interviews
- Report sales and assessment date to DOR
 - Validate usability of sales
 - Verify sales attributes

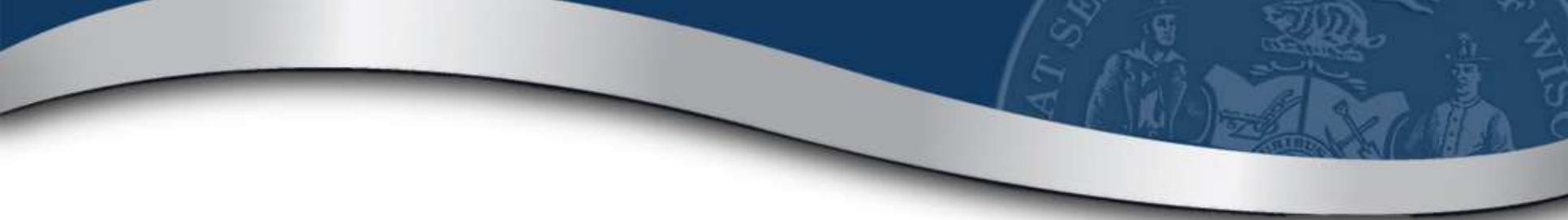


Provide Records to Municipality

- Within 30 days after close of BOR
- All paper records (ex: questionnaires, photos, sketches)
- Electronic data in format native to software
- Electronic data in generic format (comma delimited text)
- Data definition file

Assessment Information

- Property of municipality
- Assessment records are generally open, public, records
 - Requests can be verbal, email and anonymous
 - Municipality should have open records policy/process – who has authority to respond, provide records
- Open record resources
 - State laws – 19.35, 70.35(3), 70.995(12), 76.30, 77.265, others
 - Administrative code – Tax 12
 - doj.state.wi.us/office-open-government/office-open-government-resources



Requirements and Reminders

Assessor Requirements

- Issue Agricultural Conversion Charge Notices when land converts from agricultural use
 - State laws (sec. 70.365, 74.485, Wis. Stats.) require the assessor to distribute notices when land converts from agricultural
 - See DOR conversion charge guidelines, conversion charge notice form
- Drainage district corridor assessment – NEW for January 1, 2017 assessments
 - State law (70.32(5), Wis. Stats.) requires the assessment of drainage district corridors in the same class as the land adjoining the corridor
 - See DOR December 18, 2017 email

Assessor Requirements *(cont.)*

- Property owner notice when viewing interior – NEW for November 28, 2017
 - State laws (70.05(4M), 70.05(4n)) provide requirements when an assessor accesses a property
 - See DOR December 11, 2017, February 1, 2018 emails
- Board of Review (BOR) – NEW for 2018
 - State law (70.47(1), Wis. Stats.) requires BOR to meet annually during 45-day period starting 4th Monday of April and no sooner than 7 days after last day the assessment roll is open for examination under 70.45
 - See DOR December 11, 2017, February 1, 2018 emails

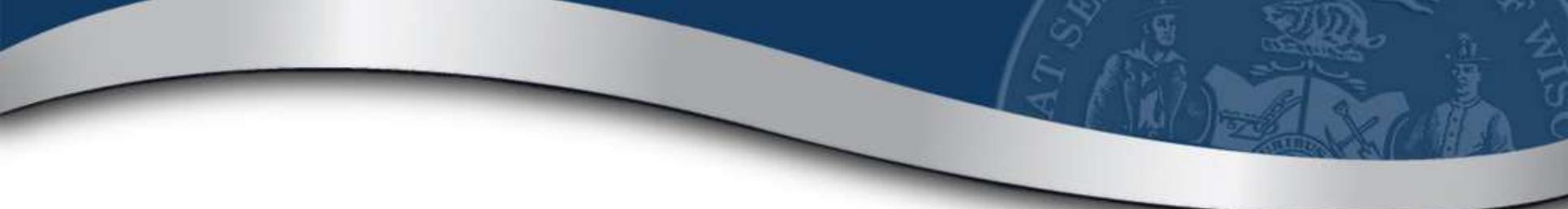
Assessor Requirements *(cont.)*

- 2018 Personal Property – NEW for 2018
 - State law (70.111(27), Wis. Stats.) exempts property that was or would be reported on Schedule C - Machinery, Tools and Patterns
 - State law (70.11(39), Wis. Stats.) no longer requires providing computer values to receive exemption (Schedule D-1)
 - If a property owner disagrees with your taxability determination, claim of unlawful tax process is available
 - See 2017 DOR Annual Assessor Meeting (see slides 17-21) and associated questions and answers (see Sections A and B)



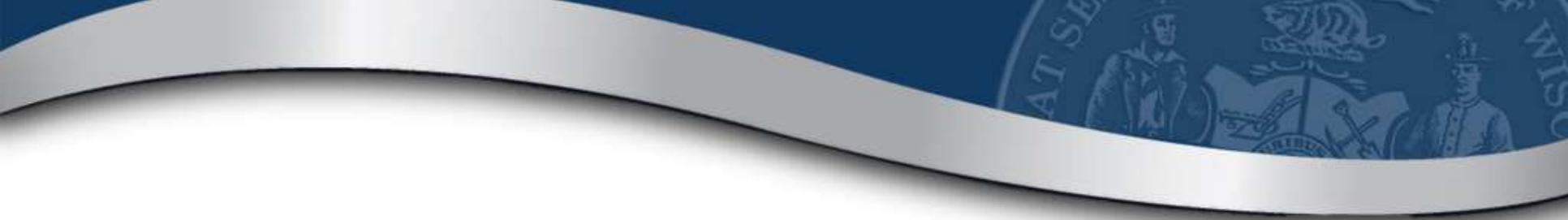
Annual Assessor Reporting

- Real Estate Sales
 - Determine if sale is valid and characteristics at time of sale
 - DOR uses to determine Equalized Values
 - Prior year sales information due by 2nd Friday in February
- Municipal Assessment Report
 - Summary of assessment changes
 - DOR uses to determine Equalized Values and TID Values
 - Due 2nd Monday of June

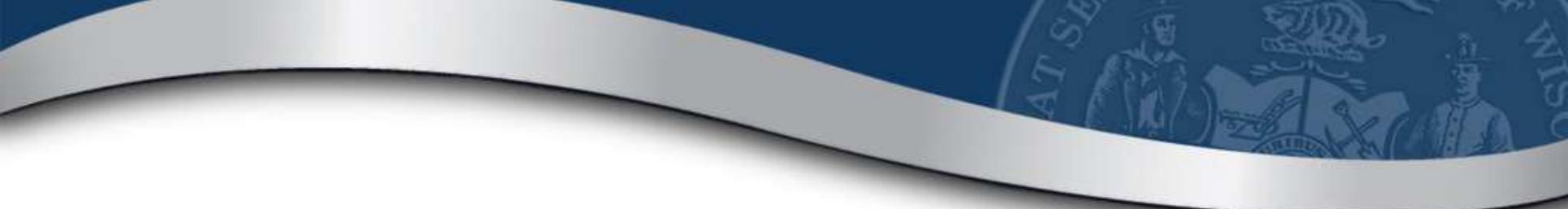


Annual Assessor Reporting *(cont.)*

- Annual Assessment Report
 - Documents assessment work completed
 - Provided to municipality and DOR
 - Given to municipality at or before BOR
 - Due to DOR 30 days after BOR



Manufacturing & Utility



Manufacturing Discussion Topics

- Contact list and district map
- Telecommunication towers
- Manufacturing classification
- New construction
- Notification rolls
- Website – Manufacturing landing

Telecommunication Tower Assessment

- January 2018 – DOR clarified classification of towers
 - Locally assessed vs. DOR (utility assessment)
- Definitions (sec. 76.80, Wis. Stats.):
 - "Telephone company" – provides "telecommunication services"
 - "Telecommunication services" – transmission of voice, video, facsimile or data messages, but does not include:
 - Video services – sec. 66.0420 (2)(y) – cable, IPTV
 - Radio
 - One-way radio paging



Tower Company – Locally Assessed

- Tower company – owns or manages property that provides a location for placement of transmission equipment
- Tower companies:
 - Do not operate the transmission equipment located on their property
 - Do not transmit voice, video or data with their property
 - Do not provide "telecommunication services"
 - Are not "telephone companies"
 - May only manage leasing for a telco owner – verify ownership
- Local assessment – towers and equipment owned and operated by a tower company (or other non-telco entity)

Telephone Co. Property State Assessed

- DOR annually publishes list of state-assessed telephone companies: revenue.wi.gov/Pages/Utilities
- Towers and equipment owned by "telephone companies"
 - When owned by a "telephone company" they are assessed by DOR
 - May be located on land owned a telephone company or leased land
 - Site may be managed by a tower management company
- Tower real estate – generally
 - DOR assesses the land (real estate) when owned and used by a telephone co and predominant use is "telecommunication services"
 - Leased locations (land) are locally–assessed to the landowner – often a small area of a larger parcel
 - Telcos report personal property located there to DOR

Elements of a Cell Tower Site (Tower Co)

- Locally-Assessed Property – Tower company property
 - Tower company owns the land and infrastructure
 - Maintains their real and personal property improvements
 - Tower, foundation/piers, pad, fencing, access drive, lighting, power meter cabinet
 - Grounding system (underground) – connected to everything on site including tower, fencing, cabinets, shelters, ice bridges
 - Usually built to support 3-5 tower tenants
 - Signage required by law

Elements of a Cell Tower Site (Tower Co) *(cont.)*

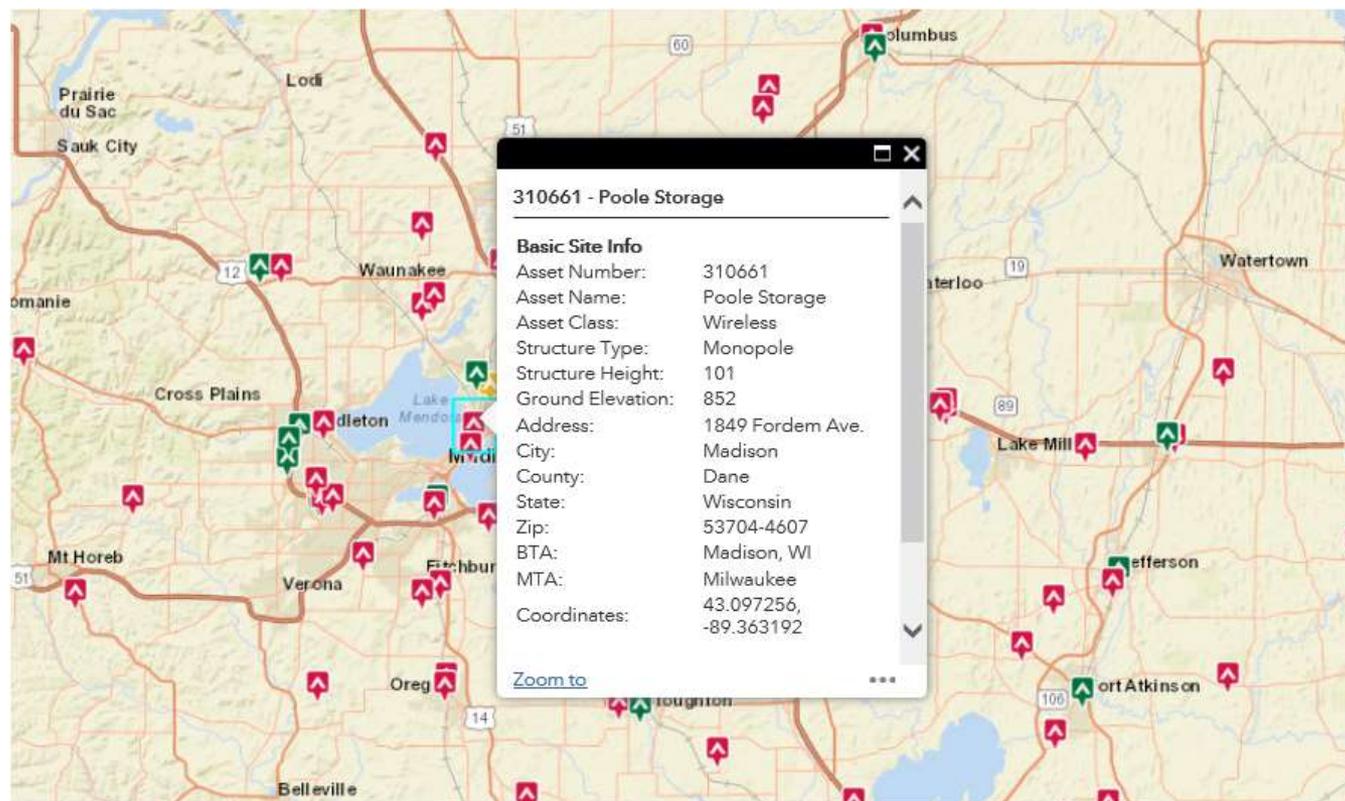
- Carrier Equipment (Telco tower tenants) – DOR-assessed
 - Equipment shelters – commonly pre-fabricated aggregate concrete panels
 - HVAC units, backup power generator, entry panel and battery backup
 - Radio units, antennas and mounts, backhaul equipment, ice bridge
 - Equipment cabinets – becoming more common
- Identification of carriers
 - Signage on shelters
 - Locks on fence also ID carriers

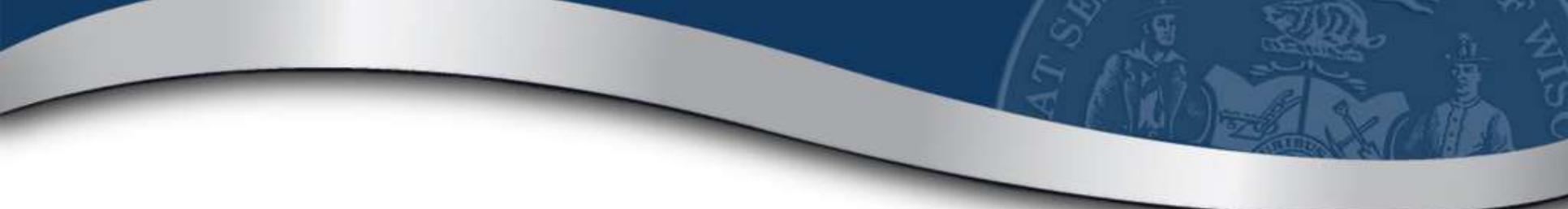
Identifying Tower Sites and Ownership

Sources of information

- FCC – Antenna Structure Registration
 - Searchable database of antennas >200' above ground level
 - Tower type and specs, ownership, location, status, history
- County land information – mergers may not be recorded
- Municipal/County Building Permits
 - Permits for antenna or towers – location data may be inaccurate
- Tower Company websites
 - Many contain contact information, map tools, documents, site plans
- Signage – on site required by law
- Other websites – ex: cellreception.com/towers

Example: American Tower Website

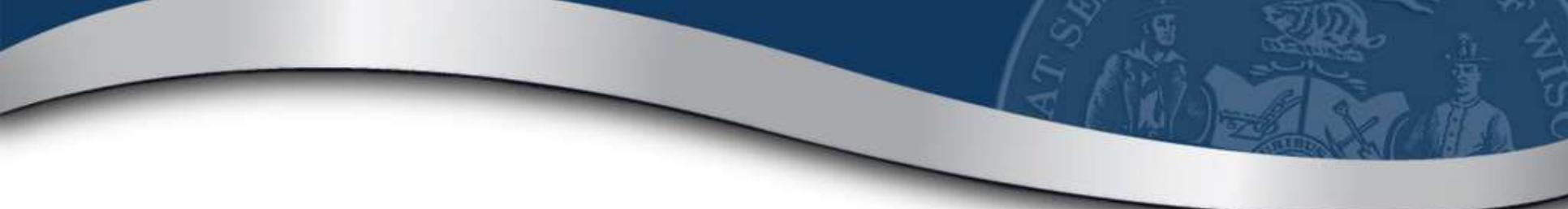




Telecommunication Towers

Summary

- Identify location of telecommunication towers in your municipality
- Verify ownership of the telecommunication tower
- Review state-assessed telephone company list in January
 - Tower owned by state-assessed telco – assessed by DOR
 - Tower owned by tower company or other non-telco – locally assessed
- Carrier equipment of state-assessed telephone companies assessed by DOR



Manufacturing Classification

- Manufacturing classification timeline
 - Manufacturing classification requests due by **March 1** (s. 70.995(5))
 - DOR reviews business activities of the establishment at the location
 - Only DOR may determine manufacturing classification (s.70.995 (4))
 - Classification changes confirmed via letter to assessor, clerk, lister
 - Classification decisions may be appealed to the board of assessors
- Manufacturing classification of personal property
 - Initial classification is for manufacturing personal property
 - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use
 - Amount of parcel/building used/occupied in manufacturing



New Construction

- Report new construction on manufacturing parcels to DOR
 - Property owners should report annually on M-R
 - Important for municipal levy limit calculations
- 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
 - New regional industry information



Notification Roll Review

- Published online prior to February 15 (s. 70.995(6))
- 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 (June)
 - Equated Rolls (October/November)
 - Omitted Property and Correction of Error (October/November)
 - All rolls are available online after issuance

After Notification Roll

- Classification request deadline is after February 15
 - Classification decisions may not be finalized until early April
 - Assessor-DOR communication is important during this time period
- Exchange of information with DOR is important to establish accurate municipal assessment roll
 - Do not shift 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:
 - Site address, local parcel number, TID, School and Special Districts
 - Records sent from assessor to DOR should list all tax districts



Manufacturing Website

revenue.wi.gov/Pages/Manufacturing/home.aspx

- Online services – taxpayers and preparers
- Assessment rolls
- Reports
- Appeals and objection forms
- Guides
- Resources
- Common questions
- Common forms



Telco and Utilities Website

revenue.wi.gov/Pages/Utilities/Home.aspx

- Reports available in January 2019
- Telephone Companies Assessed by DOR
- Telco Real Estate Notification Rolls – Telco real estate assessed by DOR
- Common questions
- Information on other utility taxes

Additional Information

- Assessor training – revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu
- Manual and other publications – revenue.wi.gov/Pages/HTML/govpub.aspx#property
- Reports – revenue.wi.gov/Pages/Report/Home.aspx
- Common questions – revenue.wi.gov/Pages/FAQS/home-pt.aspx
- Email lists – revenue.wi.gov/Pages/HTML/lists.aspx



Thank you!

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