

# Property Assessment and Taxation Information

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

The following is the Wisconsin Department of Revenue's (DOR) response to local government questions on property assessment and taxation due to COVID-19. This information is per state statutes.

## A. Assessment Activities

### 1. Does COVID-19 delay 2020 assessments?

- Not at this time. Current laws remain in effect unless action is taken by the state legislature and governor.
- Assessors should discuss assessment work and the type of 2020 assessment (e.g., maintenance, full revaluation) with the municipality

### 2. How should an assessor complete property inspections?

- Assessors should discuss assessment work with the municipality and determine contract changes as appropriate
- State law ([sec. 70.32, Wis. Stats.](#)), requires assessments based on actual view, or the best information available
- If inspections cannot be completed, consider using other data sources described in the [Wisconsin Property Assessment Manual \(WPAM\)](#), see page 9-21, Data Collection Section in Chapter 9

### 3. How does COVID-19 impact January 1, 2020 assessments?

- COVID-19 does not impact the value and classification determinations for 2020 assessments
- State law ([sec. 70.10, Wis. Stats.](#)), provides the annual assessment date of January 1. The 2020 assessments are effective as of January 1, 2020 and are based on the property's status as of January 1, 2020.
- Example: Use of the property during 2019 and the status of the property as of January 1, 2020 determines whether the property qualifies for agricultural classification
- Assessors must send assessment notices as required by state law ([sec. 70.365, Wis. Stats.](#))

### 4. Should current revaluations be postponed?

- Not at this time. Assessors should proceed with the assessment; however, they should discuss the 2020 assessment type with the municipality and determine any contract changes as appropriate
- The assessor and municipality may determine a 2020 maintenance assessment is appropriate versus a revaluation
- Municipalities who received a second notice of non-compliance on November 1, 2019, under state law ([sec. 70.05 Wis. Stats.](#)), are required to meet compliance in the 2020 assessment year. For more information, contact the [Equalization Supervisor](#) in your district.

### 5. Does COVID-19 impact the 2020 Municipal Assessment Report (MAR) June 8, 2020 filing deadline?

- No, there is no change to the June 8, 2020 deadline for the 2020 MAR
- Assessors should file MARs with the best information available
- File amended MARS when new information is available

## B. Property Tax Payments

### 1. Does COVID-19 affect property tax payment due dates?

- There are currently no extensions provided by state law to pay general property taxes, special charges, special assessments or special taxes included on December 2019 property tax bills, payable in 2020.
  - All taxes on personal property, except those on improvements on leased land, special charges, special assessments and special taxes were due on or before January 31, 2020
  - All taxes on real property and on improvements on leased land must be paid in full on or before January 31, 2020, or in two equal installments, with the first installment payable on or before January 31, 2020 and the second installment payable on or before July 31, 2020. Note: If the total is less than \$100, it must be paid in full on or before January 31, 2020.
  - **Note:** Payments are considered timely if received by the proper official on or before five working days after the due date

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- Under state law ([sec. 74.12, Wis. Stats.](#)), a municipality may enact an ordinance to authorize the payment of taxes on real property and improvements on leased land or special assessments or both those taxes and assessments in three or more installments, with the final payment being no later than July 31, 2020.
- Under [sec. 74.87, Wis. Stats.](#), a city may enact an ordinance to permit payment in 10 equal installments (without interest) of the following:
  - General property taxes
  - Special charges and special assessments of the city
  - Exclusion: Special assessments that do not allow payment extensions

## Installment details

- Each installment must be paid on or before the last day of each month from January through October
- Taxes on personal property may be paid in installments under this subsection if, on or before January 31 of the year the tax becomes due, the taxpayer has first paid to the city treasurer taxes on personal property levied by all taxing jurisdictions other than the city
- The amounts and time of payment of city general property taxes, special assessments and charges in the city tax roll must be as provided in the city's charter

## C. Open Book and Board of Review (BOR)

### 1. Should assessors and municipalities hold Open Book and BOR?

- Current state law requires an Open Book ([sec. 70.45, Wis. Stats.](#)) and BOR ([sec. 70.47, Wis. Stats.](#)). The law requires the 2020 BOR to meet between April 27 and June 10, 2020. ([sec. 70.47\(1\), Wis. Stats.](#))
- Assessors and municipalities should discuss when it is appropriate to hold Open Book and BOR. COVID-19 currently limits social gatherings. See the [State website](#) and [Department of Health Services \(DHS\) website](#) for additional information. The Wisconsin Department of Justice also provides information on [open meetings](#) to consider.

**Note:** Your county and municipality may have additional information available specific to the area.

- DOR recommends municipalities and assessors work together to determine a schedule, post notices, and adjourn:
  - State law does not require any action to reschedule Open Book, unless Notice of Assessments (NOAs) were distributed. If NOAs were sent and Open Book or BOR will not occur, resend notices with the Open Book and BOR dates and times as "TBD." Send a third notice when dates are known, per [sec. 70.365, Wis. Stats.](#)
  - Under state law, [sec. 70.47\(4\), Wis. Stats.](#), the BOR may adjourn from time to time until its business is completed. If an adjournment is scheduled for more than one day, a written notice must be posted on the outer door of the meeting place, stating what time the meeting will readjourn.

### 2. If the municipality decides to conduct BOR, what options are available?

Under [sec 70.47\(8\), Wis. Stats.](#), the BOR may accept sworn information over the telephone or a sworn written statement:

- See Request to Testify by Telephone or Submit a Sworn Written Statement ([PA-814](#))
- BOR determines whether it will accept information in writing or over the phone
- BOR reviews requests during the first meeting of the BOR
- Property owner must provide the 48-hour notice of intent to appeal
- Property owner must complete the Objection Form for Real or Personal Property ([PA-115A](#) or [PA-115B](#))
- Considerations – written information does not allow for cross examination, audibility for information over the phone, identification of speakers

**Note:** See the [Guide for Board of Review Members](#) for additional information.

### 3. Is BOR training available?

- See the DOR [Board of Review Training](#) web page for updated training options
- 2020 BOR training materials are available through the [UW-Local Government Center](#)