



Manufacturing Classification for Property Tax Purposes

Wisconsin Department of Revenue

The Wisconsin Department of Revenue (DOR) Manufacturing & Utility Bureau classifies manufacturing property for assessment purposes.

Qualifying as a manufacturer

- If you feel your real or personal property is used for manufacturing, you must contact the Manufacturing & Utility Bureau District Office in your area in writing, by March 1 of the assessment year
- DOR may request you do one of the following:
 - Write a letter explaining your operation
 - Complete the Questionnaire for Potential Manufacturers (Form PA-780)
 - Schedule an appointment with DOR to discuss your operation

Note: DOR reviews building permits and newspaper/magazine articles, and contacts local assessors and potential businesses to discover new manufacturers.

DOR's classification decision

- DOR will let you know the decision regarding your classification no later than 60 days after the March 1 deadline for the qualified assessment year
- If you disagree with your classification, you must file an appeal no later than 60 days after the Notice date. For more information on appeals, contact the Manufacturing & Utility Bureau District Office in your area.

Definition under state law

Manufacturing is the assembling, processing, fabricating, making, or milling of tangible personal property for profit. The Standard Industrial Classification Manual (SIC Manual), 1987 Edition, published by the U.S. Office of Management and Budget plays a major role in defining what activities qualify as manufacturing for property tax purposes. (sec. 70.995(2), Wis. Stats.)

Property assessment

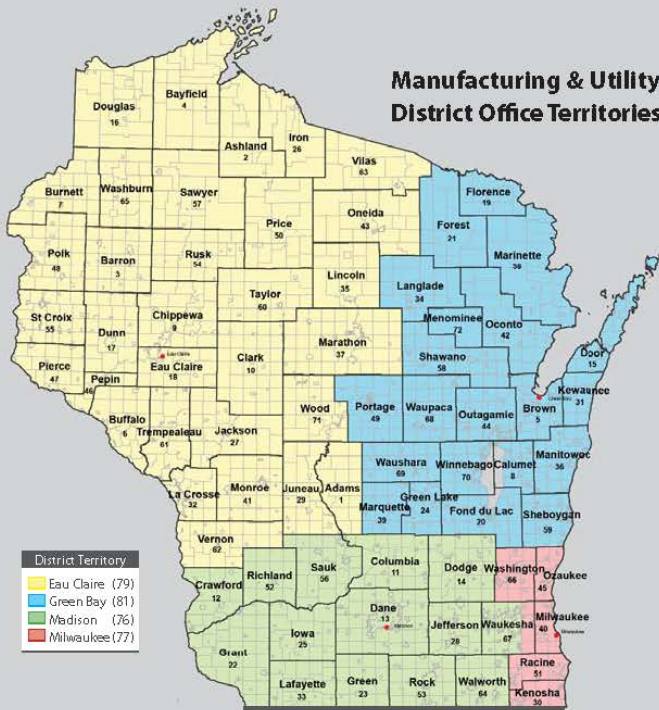
This chart explains how qualifying your property as manufacturing property affects your property assessment.

Real Property	Personal Property
<p>When you use real property for both manufacturing and another purpose, DOR determines the predominant use of your real property.</p> <p>If the property is substantially used for:</p> <ul style="list-style-type: none"> • Manufacturing – DOR assesses the real property • Non-manufacturing – real property is locally assessed • Note: DOR assesses property, owned by one party and leased to a manufacturer using it for manufacturing activity, since it is considered manufacturing property 	<p>Only machinery and equipment used exclusively and directly (95 percent or greater) in the manufacturing production process is exempt from property taxes.</p> <p>To receive this exemption:</p> <ul style="list-style-type: none"> • DOR's Manufacturing & Utility Bureau District Office in your area must classify your personal property as manufacturing property • You must submit a fixed asset listing or depreciation schedule to DOR • Note: <ul style="list-style-type: none"> ○ If your real property is not classified as manufacturing, DOR's Manufacturing & Utility Bureau may still assess your personal property used for manufacturing ○ A sales and use tax exemption may apply for machinery and equipment used by a manufacturer in producing tangible personal property. However, if you have equipment qualifying for the sales and use tax exemption, it does not automatically classify you as a manufacturer for property tax purposes

Wisconsin Manufacturing and Agriculture Credit: Can be claimed starting in 2013 for qualified income derived from real or personal property classified as manufacturing or agricultural property in Wisconsin. For more information, visit the Manufacturing and Agriculture Credit [Common Questions](#) on our website, or contact DOR's Income, Sales and Excise Division at (608) 266-2772.

For more information, review the *Guide to Wisconsin Manufacturing Property Assessment* located on our website: revenue.wi.gov, or contact the Manufacturing & Utility Bureau District Office in your area.

Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau Contact Information

Eau Claire District Office (79)
610 Gibson Street, Ste. 7
Eau Claire, WI 54701-2650
mfgtel79@revenue.wi.gov
Ph: 715-836-4925 Fax: 715-836-6690

Green Bay District Office (81)
200 N. Jefferson Street, Ste. 126
Green Bay, WI 54301-5100
mfgtel81@revenue.wi.gov
Ph: 920-448-5191 Fax: 920-448-5210

Madison District Office (76)
Mailing Address
PO Box 8909 MS 6-301
Madison, WI 53708-8909
Street Address
2135 Rimrock Rd MS 6-301
Madison, WI 53713-1443
mfgtel76@revenue.wi.gov
Ph: 608-267-8992 Fax: 608-267-1355

Milwaukee District Office (77)
State Office Building
819 N. 6th Street, Rm. 530
Milwaukee, WI 53203-1610
mfgtel77@revenue.wi.gov
Ph: 414-227-4456 Fax: 414-227-4095

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Menominee	81	63	Vilas	79
17	Dunn	79	41	Milwaukee	77	64	Walworth	76
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	79	67	Waukesha	76/77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waushara	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	81		Pierce	79	71	Wood	79

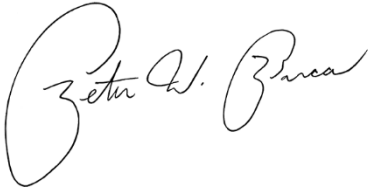
Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

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 "B".

Peter Barca

Secretary of Revenue