Chapter 7
Assessment Roll and Parcel Information

Assessment Roll

After property is discovered, the next steps are listing and valuing the property and creation of the current year assessment roll.

The assessment roll is the official listing of all property within a municipality (Town, Village, City). The roll contains property owner information, assessed values, classification, along with legal descriptions and acreages.

State laws provide the processes to complete the assessment roll and identify those who have responsibilities with those processes. A timely, accurate and complete assessment roll is important since the assessment roll information is used to complete the tax roll and property tax bills.

Assessors

State laws provide the assessor with the overall responsibility to (1) create the assessment roll (2) provide the roll to the clerk for open examination (Open Book) and (3) provide the final roll to the clerk for Board of Review (BOR):

- Sec. 60.307(4)(b), Wis. Stats.: "An independent contractor may be appointed as the town assessor. The independent contractor shall designate the individual responsible for the assessment. The designee shall file the official oath under s. 19.01 and sign the affidavit of the assessor attached to the assessment roll under s. 70.49. No individual may be designated by an independent contractor unless he or she has been granted the appropriate certification under s. 73.09."
- Sec. 60.85(5)(h), Wis. Stats.: "…assessor shall identify upon the assessment roll returned and examined under s. 70.45 those parcels of property which are within each existing tax incremental district, specifying the name of each district…"
- Sec. 61.197(1)(f), Wis. Stats.: "…The corporation or independent contractor so appointed shall designate the person responsible for the assessment. The designee shall file the official oath under s. 19.01, and sign the affidavit of the assessor attached to the assessment roll under s. 70.49. No person may be designated by any corporation or independent contractor unless he or she has been granted the appropriate certification under s. 73.09…"
- Sec. 61.27, Wis. Stats.: "…The assessor shall begin under s. 70.10 to make an assessment of all of the property in the village liable to taxation, as prescribed by law. The assessor shall return the assessment roll to the village clerk at the same time and in the same manner in which town assessors are required to do…."
- Sec. 62.09(1)(c), Wis. Stats.: "…The corporation or independent contractor so appointed shall designate the person responsible for the assessment. The designee shall file the official oath under s. 19.01, and sign the affidavit of the assessor attached to the assessment roll under s. 70.49. No person may be designated by any corporation or independent contractor unless he or she has been grated the appropriate certification under s. 73.09…"
- Sec. 66.1105(5)(f), Wis. Stats.: "…assessor shall identify upon the assessment roll

returned and examined under s. 70.45 those parcels of property which are within each existing tax incremental district, specifying the name of each district…."

- Sec. 70.095, Wis. Stats.: "…Only one entry shall be made on the assessment roll for each building unit within the time-share property, which entry shall consist of the cumulative real property value of all time-share interests in the unit."
- Sec. 70.12, Wis. Stats.: "All real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies."
- Sec. 70.17, Wis. Stats.: "Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name…"
- Sec. 70.23, Wis. Stats.: " The assessor shall enter upon the assessment roll opposite to the name of the person to whom assessed, if any, as before provided in regular order as to lots and blocks, sections and parts of sections, a correct and pertinent description of each parcel of real property in the assessment district and the number of acres in each tract containing more than one acre…."
- Sec. 70.24, Wis. Stats.: "… Every assessor shall enter on the assessment roll, in a separate column, under distinct headings, a list of all such public and mortgaged lands, and the same shall be assessed and taxed in the same manner as other lands, without regard to any balance of purchase money or loans remaining unpaid on the same."
- Sec. 70.25, Wis. Stats.: "In all assessments and tax rolls in all advertisements, certificates, papers, conveyances, or proceedings for the assessment and collection of taxes and in all related proceedings, except in tax bills, any descriptions of land that indicate the land intended with ordinary and reasonable certainty and that would be sufficient between grantor and grantee in an ordinary conveyance are sufficient. No description of land according to the United States survey is insufficient by reason of the omission of the word quarter or the figures or signs representing it in connection with the words or initial letters indicating any legal subdivision of lands according to government survey…."
- Sec. 70.27(3)(a), Wis. Stats.: "Reference to any land or land and the buildings, improvements, and fixtures on that land as the reference appears on a recorded assessor's plat is deemed sufficient for purposes of assessment and taxation… "
- Sec. 70.32(2), Wis. Stats.: "The assessor, having fixed a value, shall enter the same opposite the proper tract or lot in the assessment roll, following the instruction prescribed therein.
    - (a) The assessor shall segregate into the following classes on the basis of use and set down separately in proper columns the values of the land, exclusive of improvements, and, except for subds. 5., 5m., and 6., the improvements in each class:…"
- Sec. 70.365, Wis. Stats.: "… The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive the notice shall not affect the validity of the changed assessment, the resulting changed tax, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means…"
- Sec. 70.43, Wis. Stats.: "… If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property, for personal property assessments made before January 1, 2024, that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll…."

- Sec. 70.44, Wis. Stats.: "… Any property assessment increased by a local board of review under s. 70.511 shall be entered in the assessment roll as prescribed under sub. (1)…."
- Sec. 70.45, Wis. Stats.: "When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. At least 15 days before the first day on which the assessment rolls are open for examination, these officials shall have published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. The assessor shall be present for at least 2 hours while the assessment roll is open for inspection. Instructional material under s. 73.03 (54) shall be available at the meeting. On examination the commissioner of assessments, assessor or assessors may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the commissioner of assessments or clerk of the municipality to the board of review."
- Sec. 70.49, Wis. Stats.: "(1) Before the meeting of the board of review, the assessor shall attach to the completed assessment roll an affidavit in a form prescribed by the department of revenue. (2) The value of all real property entered into the assessment roll to which such affidavit is attached by the assessor shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed in proper relationship to each other…"
- Sec. 70.50, Wis. Stats.: "… the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements to the clerk of the town, city or village, who shall file and preserve them in the clerk's office…"
- Sec. 70.56, Wis. Stats.: "Whenever the assessment roll of any assessment district shall be lost or destroyed before the second Monday of October in any year and before the tax roll therefrom has been completed the assessor of such district shall immediately prepare a new roll and as soon thereafter as practicable make a new assessment of the property in the assessor's district…"
- Sec. 70.99, Wis. Stats.: county assessor specific responsibilities
- Sec. 70.995, Wis. Stats.: state manufacturing assessor specific responsibilities

Municipal Clerks

State laws provide assessment roll and tax roll responsibilities for the clerk. The tax roll is the official list showing the amount of taxes, special assessments, and charges levied against each property in the municipality.

- Sec. 70.45, Wis. Stats.: "When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. At least 15 days before the first day on which the assessment rolls are open for examination, these officials shall have published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls…."

- Sec. 70.47(3), Wis. Stats.: "…(a) At its first meeting, the board of review: 1. Shall receive the assessment roll and sworn statements from the clerk…"
- Sec. 70.48, Wis. Stats: "…The clerk shall make all corrections to the assessment roll ordered by the board of review…"
- Sec. 70.50, Wis. Stats.: "… the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements to the clerk of the town, city or village, who shall file and preserve them in the clerk's office…"
- Sec. 70.52, Wis. Stats.: "Each city, village, and town clerk upon receipt of the assessment roll shall carefully examine the roll…"
- Sec. 70.65, Wis. Stats.: "Annually the clerk of the taxation district shall prepare a tax roll…"
- Sec. 70.73, Wis. Stats.:
  - (1)(c) "At the time and place designated in the notice given under par. (b), the assessment roll shall be corrected by entering the correct names of the persons liable to assessment, describing each parcel of land and giving the proper valuation to each parcel separately owned. The total valuation given to the separate tracts of real estate shall be equal to the valuation given to the same property when the several parcels were assessed together."
  - (1m) "After board of review. If a town, village, or city clerk or treasurer discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after the board of review has adjourned for the year under s. 70.47 (4), the clerk or treasurer shall correct the assessment roll before calculating the property taxes that are due on the property related to the error and notify the department of revenue of the correction under s. 70.57."
  - (3) "Notice of correction. When the assessment roll shall have been so corrected the clerk shall enter a marginal note on the roll stating when the correction was made by the assessor; and if the taxes shall have been extended against the property previously the clerk shall correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected."
- Sec. 70.995(8), Wis. Stats.: "… Upon completion of and review by the tax appeals commission and receipt of the statement of assessments required under s. 70.53, the department of revenue shall be responsible for equating all full-value manufacturing property assessments entered in the manufacturing property assessment roll to the general level of assessment of all other property within the individual taxation district. Thereafter, the manufacturing property assessment roll shall be delivered to the municipal clerk and annexed to the municipal assessment roll containing all other property…."

County Real Property Lister (RPL)

State law (secs. 70.09(1) and 70.09(2), Wis. Stats.) allows counties to appoint a RPL. Under the law, the county may designate a RPL to prepare and maintain accurate ownership and description information for all real property parcels in the county. That information may include the following:

- Parcel numbers: the RPL creates, assigns, and retires parcel numbers
- The owner's name and an accurate legal description as shown on the latest records of the office of the Register of Deeds (ROD): owner(s) names are researched and listed for the parcel of record by the RPL

- The owner's mailing address: updates to owner's mailing address, whether one owner or multiple owners, are made by the RPL
- The number of acres in the parcel (if it contains more than one acre): the RPL lists the parcel acres based on the best information available including, but not limited to, when documents are recorded for splits, combinations, and certified survey maps
- School district and special purpose codes: all codes attached to the parcel are assigned by the RPL

The RPL provides this information for the use of municipal assessors, clerks, and treasurers, county offices, and any other person requiring that information. The RPL also serves as the coordinator between the county and the municipalities for assessment and taxation.

Because of the specialized nature of maintaining accurate, up-to-date maps and records, this function is best carried out at the county level. This allows the lister to make efficient use of information with access to documents and deeds recorded with the ROD, and provide a central location for real property records in the county.

Timing

On or before 1st Monday in May .... The assessor delivers the completed assessment roll to the clerk (sec. 70.50, Wis. Stats.) This is delivered prior to the BOR.

April and ongoing .... Clerk examines, corrects assessment roll (sec. 70.52, Wis. Stats.)
Note: It is important to verify the accuracy of the assessment roll at this time. Most of a clerk's tax work and subsequent reports depend on the accuracy of the assessment roll.

4th Monday in April .... BOR to convene (sec. 70.47, Wis. Stats.) (45-day period)

On or before 2nd Monday in June .... Clerks file the SOA with DOR (sec. 70.53, Wis. Stats.) Assessors file the MAR (PR-001) with DOR.

December 1 .... DOR certifies the amount of state property tax credits.

3rd Monday in December .... Clerks of all taxation districts e-file the statement of taxes (SOT) with DOR (sec. 69.61, Wis. Stats.)

Information

State law (sec. 70.12, Wis. Stats.) requires the assessment roll to contain all property within the district where the property is located:

- "Except in cities of the first class, all real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies."
- Cities of the first class have been excluded from this section because the commissioner of assessments has the authority to divide the city into smaller administrative or assessment districts and also to direct that the assessments of real property be made without regard to the boundaries of the districts.

State laws require the following information for each of those properties:
- Property owner: sec. 70.17, 70.65(2)(a),Wis. Stats.
- Parcel number / computer number: secs. 70.337(1)(b) and 70.09(3)(a), Wis. Stats.
- School district: sec. 70.53, Wis. Stats.
- Special district: sec. 70.09(3)(a), Wis. Stats.
- Tax Incremental District: secs. 60.85(5)(h) and 66.1105(5)(f), Wis. Stats.
- Description / location of property: secs. 70.23 and 70.25, 70.65(2)(a), Wis. Stats.
- Classification: secs. 70.32(2)(a) and 70.53, Wis. Stats.
- Acres (when containing more than one acre): sec. 70.23, Wis. Stats.
- Land value: secs. 70.32(2)(a) and 70.53, Wis. Stats.
- Improvement value: secs. 70.32(2)(a) and 70.53, Wis. Stats.
- Total value: secs. 70.32(2)(a) and 70.53, 70.65(2)(a), Wis. Stats.

To Whom Real Property Assessable

Sec. 70.23, Wis. Stats., requires the assessor enter upon the assessment roll opposite the name of the person to whom assessed a correct and pertinent description of each parcel of real property. Since the tax roll is prepared from the assessment roll, it is important that the correct name appear in the assessment roll.

Sec. 70.17, Wis. Stats., states that real property shall be entered in the name of:
1. The owner, if known to the assessor, which is a RPL duty under sec. 70.09, Wis. Stats., and based on recorded documents from the ROD
2. Otherwise, to the occupant thereof if ascertainable
3. And, otherwise, without any name
4. The person holding the contract or certificate of sale of any real property contracted to be sold by the state but not conveyed (by January 1) shall be deemed the owner for such purpose
5. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name
6. The real estate of an incorporated company shall be entered in the same manner as that of an individual

Discovery of ownership changes through property sales and the eRETR require the assessor to update assessment records. Contact the county to reconcile ownership information throughout the year for correct information on the assessment roll, the tax roll and tax bills.

Description of Property

Sec. 70.23(1), Wis. Stats., says that the assessor shall enter upon the assessment roll a correct and pertinent description of each parcel of real property in the assessment district. Every assessment requires a legal description of the property sufficient to convey title to a grantee in a tax deed. Only correct descriptions should appear on the assessment roll to ensure that taxpayers pay taxes on their property alone.

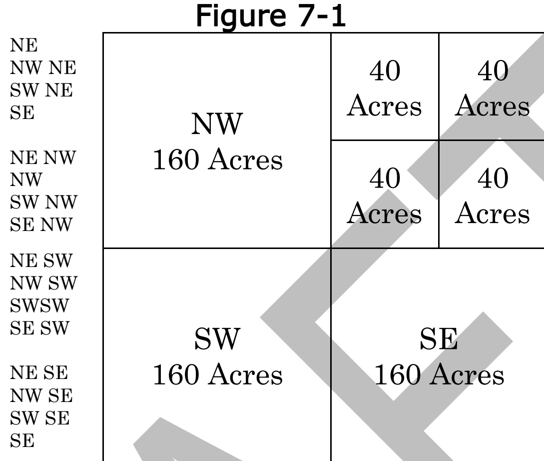
Sec. 70.23, Wis. Stats., defines a process in general terms related to the manner in which the assessor creates an assessment roll not a work roll.

Entering Descriptions in the Assessment Roll

Un-platted Property

Regular government descriptions of land should be entered in the assessment roll opposite the name of the person to whom assessed. The preferred order in locating quarter sections is counterclockwise as follows: northeast quarter, northwest quarter, southwest quarter, and southeast quarter. Parts of the quarter section are described observing the same order as illustrated in Figure 7-1.

Figure 7-1



Not more than one section should be put on one page of the assessment roll. Where a government forty is subdivided and owned by two or more persons, the several parts should be entered in regular order following the proper position in the assessment roll. In other words, each part of the forty should be described and entered on the roll before proceeding to enter the description of the following forty. If an individual owns several forties, list each forty on a line in the assessment roll giving the appropriate description for each forty.

Available Information

- CSMs
- Recorded meets and bounds descriptions
- Map of survey

When a portion of a forty is a subdivision, a listing should be made in the forty giving the name of the subdivision and the acreage taken by it. A typical listing could simply be “Sunnyside Subdivision – 16.5 acres.” Listings such as these merely serve to account for the full acres within each forty. Without such listings completing the inventory of the full acreage of a forty, property could be left off the roll because it is assumed to be accounted for in some other place.

Irregular descriptions such as government lots or metes and bounds should be listed in the same order as indicated above for regular government forties. The number of acres in each parcel should be entered after each description, and the total number of acres in the section should be checked with the known actual amount. The acreage for town roads, older county trunks and state highways should be included in each parcel so the acreage totals correctly. However, the land upon which the new county trunks, state and interstate highways are being built is being acquired in fee ownership by the county and state and must be deducted.

Platted Property

Plats of lands of an unincorporated village, lying within any town, shall be entered in one part of the roll in alphabetical order by subdivision name and in regular order within each subdivision as to lots and blocks. Each block in the subdivision should be entered in order, beginning with Block 1 or A. All lots in such blocks should be entered in order before any lot in another block. The same rule applies to cities and villages. Assessment rolls should be indexed to show the page on which each subdivision is entered.

Descriptions referring to certified survey maps by volume and page should also list the forty or government lot, section, town and range in which the map is located as a bare minimum. A more desirable listing would also include a brief indication of the size of the parcel involved. Whenever a description has been split by a certified survey map, an entry should follow that description in the Assessment Roll listing the number of the certified survey map and the acreage taken up by the survey map from the forty, government lot or outlot. This also applies to subdivisions where a lot or parcel of the subdivision has been divided by a certified survey map.

Subdivision Plats

For information and examples of plats and regulations including: CSMs Assessor's Plats, Condo, Cemetery and Local Plats reference the Wisconsin Platting Manual.

Exempt Property

The assessor should list every description of exempt real property and its acreage in the assessment roll. This property is not subject to the general property tax; however, some exempt property is subject to special taxation.

Standard Exemption Codes

• Exempt from Property Tax	Wis. Stat.
• X1-Federal	70.177
X1A-Military	70.11(7)
X1B-Highway	
X1C-Forest	
• X2-State	
X2A-University	70.11(3)
• X3-County	70.11(2)
X3A-Fairgrounds	70.11(5)
X3B-Highway Department	
X3C-Airfield	59.58
X3D-Forest	77.02
• X4-Other	
• X5-Tribal	
• X6-Municipal	70.11(2)
X6A-Elementary School	70.11(4)
X6B-Middle School	70.11(4)
X6C-High School	70.11(4)
X6D-Waste Water Treatment	70.11(21)
X6E-Airfield	114.11
X6F-Government Operations	70.11(2)

  - X6G-Fire Protection 70.11(6)
  - X6H-Library 70.11(4)
- X7- Medical
  - X7A-Hospital 70.11(4m)
  - X7B-Medical Research 70.11(25)
  - X7C-Rehabilitation 70.11(4m)
  - X7D-Mental Physical Disabled Camp 70.11(10m) and 70.11(22)
- X8-Sports Facilities
  - X8A-Youth Hockey 70.11(32)
  - X8B-Sports Entertainment 70.11(31)
  - X8C-Non-Profit Youth Baseball 70.11(46)
- X9-Religious
  - X9A-School 70.11(4)
  - X9B-Church 70.11(4)
  - X9C-Bible Camp 70.11(11)
- X10-Cemetery 70.11(13)
- X11-YMCA/YWCA 70.11(12)
- X12-Radio Station 70.11(29)
- X13-Historical
  - X13A-Railroad 70.11(31m)
  - X13B-Architecture 70.11(34)
  - X13C-Native American Mounds 70.11(20)
- X14 Housing
  - X14A-Benevolent 70.11(4)
- X15 Agricultural
  - X15A-Digestors 70.111(18)
  - X15B-Manure Storage 70.11(15)
- X16 Utilities 76.23
- X17 Hub Facility 76.074

Software used by counties and assessors must be capable of storing and transmitting exemption codes.

Simplified System of Description

Sec. 70.86, Wis. Stats., provides that, "The common council or other governing body of any city in this state may at its option adopt a simplified system of describing real property in either the assessment roll or the tax roll or in both the assessment roll and tax roll of such city, and may likewise from time to time amend or change such simplified system." In 1932, 21 Opinion of Attorney General 92 interpreted this to authorize a simplified system of describing real estate in assessment or tax rolls if the descriptions indicate the real estate intended with ordinary and reasonable certainty. Before any simplified system of describing real property is established, it is recommended that the municipality coordinate its system with the county RPL and the county treasurer. Ultimately, any deviation by the assessor or the municipality from county systems and requirements set a precedent for the municipality to either create their own tax system or adopt the county system in its entirety.

Combining Descriptions

There are times when it is convenient for the assessor to combine descriptions of parcels, making one assessment rather than several. The law establishes guidelines for the combining of descriptions.

Sec. 70.23(2), Wis. Stats., says that when two or more tracts owned by the same person are improved or occupied with buildings so that they are practically incapable of separate valuation, they may be entered in the assessment roll as one parcel. In some municipalities, the legal descriptions have been combined so that all contiguous parcels in a section which are owned by the same person are described in one legal description. When property is described in this manner, the assessor may have several 40s described in one legal description on the assessment roll. Such legal descriptions should be broken down by 40s on the property records making certain that all property has been accounted for, and to allow taxpayers to compare assessments more readily if they wish to do so.

Sec. 70.28, Wis. Stats., provides that no assessment of real property shall be held invalid for the reason that several contiguous parcels are assessed together as one parcel when owned by the same person at the time of the assessment.

Best Practice: As provide by sec. 70.23(2), Wis. Stats., assessors may use when two or more tracts owned by the same person are improved or occupied with buildings so that they are practically incapable of separate valuation. The process is an option if combining the subject tracts through a CSM, or other recorded legal description, and creating a new tract is not possible. Contact the county RPL if considering the assessed with process for assessment roll listing information. Manufacturing property is offered more latitude under sec. 70.995, Wis. Stats.

Number of Acres

Sec. 70.23(1), Wis. Stats., requires that the assessor enter on the assessment roll, along with the name and description, the number of acres in each tract containing more than one acre. The acreage of all parcels, even if less than one-acre must be listed. This helps the assessor to account for all the land in the district and helps to eliminate omitted property. While acreage proved by a Professional Land Surveyor (PLS) is preferred, an assessor may use acreage determined from a county or municipal Geographic Information System (GIS) until acreage from an PLS is available. In all cases the assessor must use the best information deemed reliable and accurate.

During Open Book and/or BOR proceedings information related to parcel acres may be presented to the assessor that is deemed to be the best information available. Assessors are required to review this information and adopt the acre measurements if correct.

Counties using surveys, certified survey maps (CSMs), or map surveys to assist developing accurate acre bases for parcel construction may change the assessed acres. The RPL and assessor work together to keep parcel acres current and correct. An assessor is required to distribute a Notice of Changed Assessment (PR-301) if the change in acres results in a change in assessed value. An exception is if the land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g, Wis. Stats., for the current year and previous year and the difference between the assessments is $500 or less.

Managed Forest Law~~nd~~ (MFL) and Forest Crop Law~~nd~~ (FCL)

MFL and FCL is privately owned forest land which is exempt from the general property tax because it is part of a special state forestry program. The assessor must value this property, but only for the record, not for current taxation purposes. Under certain circumstances these values could be used in the future to calculate taxes on property withdrawn from the program. All other exempt property is not valued.

What acres should an assessor use for assessment when differences are discovered?
- MFL and FCL contract acres – control the taxation of land when an *Order* encumbers the parcel
- DNR Order acres – take precedence over parcel acres for the life of the contract and can only be changed by the DNR
- Assessment, tax roll and tax bill acres – should reflect the current *MFL Order* acres, unless a *Correction Order* is recorded before the current year BOR closes
- MFL Correction Orders – that are **not** recorded before the Board of Review closes are subject to a claim made under sec. 74.35, Wis. Stats.

What should an assessor do when a difference is discovered?
- Contact the DNR
- When parcel acres do not match the existing *Order,* the assessor and/or the Real Property Lister should notify the DNR of the acre discrepancies
- Under state law, DNR has the authority to make changes and issue a *Correction Order*

If you have questions, contact the DNR Forest Tax Program Specialist. DNR posts forest program enrollment information on the DNR website. When parcel acres that are prepopulated on the Assessment Roll do not match the DNR Master List, contact DOR.

Parcel Divisions

For taxation purposes the assessor's authority to combine a parcel is clearly defined, while the county's authority to split real estate parcels is not. The distinction is made clear, since the index containing the legal descriptions of the parcels and its corresponding number can and does differ from the total assessment roll parcel index. In business processes, the county has the authority to change the legal parcel number but does not have statutory authority to combine or split a parcel for assessment purposes other than the authority under sec. 70.27, Wis. Stats., to create assessor's plats.

Sec. 70.27, Wis. Stats., allows a governing body to order a plat to be made, called an "assessor's plat", to define the boundary of each parcel, building, improvement and fixture as such is evidenced by the records of the register of deeds or a court of record, when any area of land or land and buildings, improvements and fixtures on that land is owned by two or more persons in severalty and the description of one or more of the parcels thereof cannot be made sufficiently certain and accurate for assessment purposes. See the Wisconsin Department of Administration's Plat Review for additional information.

Under sec. 70.23, Wis. Stats., the assessor has the authority to combine parcels for the tax roll. Sec. 70.27(3)(a), Wis. Stats., states that "reference to any land or land and the buildings, improvements, and fixtures on that land as the reference appears on a recorded assessor's plat is deemed sufficient for purposes of assessment and taxation." Similarly, under sec. 70.09, Wis. Stats., the RPL has the duty to prepare and maintain accurate ownership descriptions for all parcels.

Should counties adopt a system and process for assessed with, combining parcels or splits the assessor along with the landowner(s) making the request must follow the county directive and process. The forms used in this process must approved by DOR.

Certain counties maintain the parent parcel number for the improvements and create new parcel numbers for the portions without improvements. Other counties retire the parent parcel number and create new parcel numbers for all those divided from the original parcel.

Classification of Real Property

Secs. 70.32(2) and 70.32(3), Wis. Stats., provide for the classification of real property according to its use. Land use classification is required in a form that allows comparability between localities and regions, and that will also permit the study of trends over time in individual areas. In order to achieve these goals, it is essential that land use classification be uniform within and between individual municipalities. The statutory land use classification provides for a uniform system of use classification which, when adhered to properly, helps to achieve comparability in property tax land use statistics.

For purposes of land use classification, the following definitions of parcel are provided. These combined definitions apply to the narrative throughout this manual, including the expanded definitions of use classification that follow. See DOR's Assessment and Tax Roll Instructions for additional information.

A parcel is a contiguous area of land described in a single description in a deed; the buildings, improvements and fixtures that sit upon a parcel of land; or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed. For ease of listing data, a segment of a street, highway, railroad right-of-way, pipeline, or other utility easement may be treated as though it were a parcel.

Sec. 70.25, Wis. Stats., provides another definition of parcel: “any description of land which shall indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance…"

A parcel may also be described as two or more legal parcels (as previously defined) whose descriptions have been consolidated by the assessor into a single description. This definition is established by sec. 70.28, Wis. Stats., which states that “No assessment of real property which has been or shall be made shall be held invalid or irregular for the reason that several lots, tracts, or parcels of land have been assessed and valued together as one parcel and not separately where the same are contiguous and owned by the same person at the time of assessment.” It is common for a person or a corporation to acquire title to two or more contiguous parcels and then to operate or develop them as a single establishment. If use classification is properly administered within the given definitions of a parcel there should be no problem with record keeping. The overall use of the various single parcels in such an operating "establishment" will control the classification of the separate deed parts.

Assessment rolls in rural areas assembled by 40s (the quarter-quarter section of the Rectangular Survey System) are good examples of an establishment (farm) being divided into separate descriptions for record keeping purposes. These separate descriptions, however, do not change the use classification.

Following the definition of a parcel and of an establishment previously given, and in keeping with secs. 70.25 and 70.28, Wis. Stats., the assessor must first determine the predominant use, or determine if there are multiple uses which can be individually identified and separated. If a predominant use is determined, the parcel is entered in the assessment roll as a single entry with one overall use classification. If multiple uses are identified, separate use classifications are entered in the roll for each use, or in some cases, separate use classifications and descriptions may be warranted for each of the various uses.

If the recorded description does not fit the above determinations, the assessor may either combine recorded descriptions (sec. 70.28, Wis. Stats.), or create separate descriptions and calculate their acreages (sec. 70.25, Wis. Stats.).

In each county a real property lister is available to assist in the preparation of descriptions for parcels. For the determination of proper use classification, the statutory assessor is solely responsible, subject to state law and the WPAM.

To assist assessors in uniform listing of individual land parcels into the proper land use classes, the following expanded definitions for each of the eight classes of real property are provided. The annual determination of use for property tax classification is controlled by the use as found as of the assessment date, January 1.

- Residential (class 1)
- Commercial (class 2)
- Manufacturing (class 3)
- Agricultural (class 4)
- Undeveloped Land (class 5)
- Agricultural Forest (class 5m)
- Productive Forest (class 6)
- Other (class 7)

Residential (Class 1)

The residential class includes 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. It also includes vacant land in cities and villages 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.

Apartment buildings of four or more units, hotels, summer resorts, and mobile home courts should be classified as commercial property.

Wherever possible, a single classification should be used, depending upon the predominant use of the property. There will be times when the assessor may find it helpful to split a parcel when classifying multiple use establishments. Examples are: a farm with a full set of buildings and an "extra" house not needed in the operation of the farm (agricultural and residential parcels, but only if the extra house is situated as to be feasible to break it away from the rest of the farm operation with a separate legal description); a forty acre wooded parcel with a house and yard (forest and residential); a gas station and garage with a separate dwelling unit (commercial and residential).

Commercial (Class 2)

The commercial classification includes all land and improvements primarily devoted to buying and reselling goods for a profit. It also includes the providing of services in support of residential, agricultural, manufacturing, and forest uses. Whenever possible, the discussions of the various use classifications have identified situations which involve the providing of services, and state when such should be classified as commercial.

The following types of properties should be classified as commercial:

1. Apartments of four or more units.
2. Non-operating quarries and pits which are not depleted. (Depleted quarries and pits should be included in Class 5-Undeveloped Land.)
3. Mobile home parks and courts.
4. Stores with apartments above the store(s).
5. Hunting and fishing clubs, camping and picnic areas when clearly operated as a commercial enterprise or as a club for members only.
6. Flooded lands behind dams when defined by definite project boundaries.
7. Golf courses.
8. Commercial Greenhouses.

In situations where mixed commercial and manufacturing operations are involved the state manufacturing assessors will determine whether the property is to be classed as manufacturing and will provide the municipal assessor with a description of the property so classified.

Manufacturing (Class 3)

Sec. 70.995, Wis. Stats., State assessment of manufacturing property.

1. Applicability.
   a. In this section "manufacturing property" includes all lands, building, structures and other real property used in manufacturing, assembling, processing, fabricating, making, or milling tangible personal property for profit. Manufacturing property also includes warehouses, storage facilities or offices in support of the manufacturing property, and all personal property owned or used by any person engaged in this state in any of the activities mentioned, and used in such activity, including raw materials, supplies, machinery, equipment, work in process, and finished inventory when located at the site of such activity. Establishments engaged in assembling component parts of manufactured products are considered manufacturing establishments if the new product is neither a structure nor other fixed improvement. Materials processed by a manufacturing establishment include products of agriculture, forestry, fishing, mining and quarrying. For the purposes of this section, establishments engaged in mining metalliferous minerals are considered manufacturing establishments.
   b. Materials used by a manufacturing establishment may be purchased directly from producers, obtained through customary trade channels or secured without recourse to the market by transfer from one establishment to another under the same ownership. Manufacturing production is usually carried on for the wholesale market, for interplant transfer or to order for industrial users rather than for direct sale to a

domestic consumer.

c. Manufacturing shall not include the following agricultural activities:
   i. Processing on farms if the raw materials are grown on the farm
   ii. Custom grist milling
   iii. Threshing and cotton ginning
d. Except for the activities under sub. (2), activities not classified as Manufacturing in the Standard Industrial Classification Manual, 1987 edition, published by the U.S. Office of Management and Budget are not Manufacturing for this section.

2. Further Classification. In addition to the criteria set forth in sub. (1), Wis. Stats., property shall be deemed prima facie manufacturing property and eligible for assessment under this section if it is included in one of the following major group classifications set forth in the standard industrial classification manual, 1987 edition, published by the U.S. printing office. For the purposes of this section any other property described in this subsection shall also be deemed manufacturing property and eligible for assessment under this section:
   a. 10 - Metal mining
   b. 14 - Mining and quarrying of non-metallic minerals, except fuels
   c. 20 - Food and kindred products
   d. 21 - Tobacco manufacturers
   e. 22 - Textile mill products
   f. 23 - Apparel and other finished products made from fabrics and similar materials
   g. 24 - Lumber & wood products, except furniture
   h. 25 - Furniture and fixtures
   i. 26 - Paper and allied products
   j. 27 - Printing, publishing and allied industries
   k. 28 - Chemicals and allied products
   l. 29 - Petroleum refining and related industries
   m. 30 - Rubber and miscellaneous plastic products
   n. 31 - Leather and leather products
   o. 32 - Stone, clay, glass and concrete products
   p. 33 - Primary metal industries
   q. 34 - Fabricated metal products, machinery and transportation equipment
   r. 35 - Machinery, except electrical
   s. 36 - Electrical & electronic machinery, equipment and supplies.
   t. 37 - Transportation equipment
   u. 38 - Measuring, analyzing and controlling instruments; photographic, medical and optical goods; watches and clocks
   v. 39 - Miscellaneous manufacturing industries
   w. 7395 - Photofinishing laboratories
   x. Scrap processors using large machines processing iron, steel or nonferrous scrap metal and whose principal product is scrap iron and steel or nonferrous scrap metal for sale for remelting purposes
   y. Processors of waste paper, fibers or plastics using large machines for recycling purposes.
   z. Hazardous waste treatment facility, as defined in sec. 291.01(22), Wis. Stats. unless exempt under sec. 70.11(21), Wis. Stats.

3. For purposes of subs. (1) and (2), Wis. Stats., "manufacturing, assembling, processing, fabricating, making, or milling" includes the entire productive process and includes such

activities as the storage of raw materials, the movement thereof to the first operation thereon, and the packaging, bottling, crating, or similar preparation of products for shipment.

4. Whenever real property or tangible personal property is used for one, or some combination, of the processes mentioned in sub. (3) and also for other purposes, the department of revenue, if satisfied that there is substantial use in one or some combination of such processes, may assess the property under this section. For all purposes of this section the department of revenue shall have sole discretion for the determination of what is substantial use and what description of real property shall constitute “the property" to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons. Vacant property designed for use in manufacturing, assembling, processing, fabricating, making or milling tangible property for profit may be assessed under this section or under s. 70.32 (1), and the period of vacancy may not be the sole ground for making that determination. In those specific instances where a portion of a description of real property includes manufacturing property rented or leased and operated by a separate person which does not satisfy the substantial use qualification for the entire property, the local assessor shall assess the entire real property description.

Further information on businesses, activities, and property that are and are not classified as manufacturing is provided in Chapter 17.

Under state law, sec. 70.995(6), Wis. Stats., DOR provides notification to each assessor by February 15 of the manufacturing property within the municipality that will be assessed by DOR that year. The legal descriptions for manufacturing properties are listed in the assessment roll; however, this is done to account for all property in the municipality. Following the legal description, manufacturing properties are coded “3. State Assessed Manuf.” The local assessor does not assess these parcels.

Agricultural (Class 4)

This classification includes land devoted primarily to agricultural use. In 1995, significant statutory revisions were made that changed the classification and assessment of agricultural land. Land classified as agricultural cannot include buildings or improvements.

Effective January 1, 2003, 2001 Wisconsin Act 109, amended sec. 70.32(2)(c)1g, Wis. Stats., defining agricultural land as “land exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use as defined by rule.” This statute does not change the current definition of agricultural land, but clarifies that the land under agricultural buildings is excluded from class 4.

Other (class 7), includes the buildings and improvements and the land necessary for their location and convenience. Specific discussion on agricultural classification and valuation can be found in Chapter 14.

The classification of agricultural production covers land (farms, ranches, dairies, nurseries, orchards, cranberry bogs, etc.) devoted primarily to the production of crops, plants, vines, or trees (excluding forestry operations); and in keeping, grazing, or feeding of livestock for the sale of livestock or livestock products (excluding serums), for livestock increase, or for value increase. Livestock as used here includes cattle, sheep, goats, hogs, and poultry. Also included are animal specialties such as horses, rabbits, bees, pets, and fur-bearing animals in captivity, and fish in captivity. Agricultural production also includes sod farms, mushroom cellars, medicinal plants growing under sash or lath, and the production of bulbs, flower and vegetable seeds, vegetables, melons, berry crops, and grapes. The buildings and dwellings associated with growing, production, and associated services enumerated above are classified as Other (class 7).

Agricultural land may consist of a single tract of land, or a number of separate tracts, which may be held under different tenures. Land can qualify for agricultural classification whether the tract is devoted primarily to an agricultural use by the owner or someone other than the owner, (i.e., a lease).

Where two distinct uses are present, two classifications are needed. For example, someone purchases 40 acres and builds a new home or remodels an existing home for residential use and farms or rents out the land. The house, outbuildings, and land necessary for location and convenience of buildings should be classified as "Other" (class 7), and the balance of the acreage classified as agricultural, agricultural forest, forest, or undeveloped as appropriate.

Undeveloped Land (Class 5)

The 2003 Wisconsin Act 33 changed the name of class 5 to undeveloped. Swampland or wasteland is defined by statute to include bog, marsh, lowland brush, uncultivated land zoned as shore land under sec. 59.692, Wis. Stats., and shown as a wetland on a final map under sec. 23.32, Wis. Stats., or other nonproductive land not elsewhere classified. This class also includes land which, because of soil or site conditions, does not produce and is not capable of producing; such as rock outcropping, borrow pits, abandoned, depleted quarries, and other land not used and with no potential for use. Sec. 70.32(2)(a), Wis. Stats., excludes buildings and improvements from undeveloped lands. Undeveloped land includes productive land formerly used in agricultural production for one assessment cycle only. Productive lands (agriculture or forested) or lands capable of being productive lands should not be classified as undeveloped land.

In a few areas of central Wisconsin, certain swamp lands produce a species of moss which grows in a wild state, is harvested and has a commercial use. This crop is slow growing, not cultivated, and is not regarded as agricultural. Classify these lands as undeveloped land.

Lakebeds of natural occurring, navigable waters, those meandered in the original government survey, are owned by the state and are considered undeveloped land even though the acreage may be listed in the deed of property owned by individuals.

Agricultural Forest (Class 5m)

Sec. 70.32(2)(c)1d, Wis. Stats., which defines the agricultural forest class of property, was amended by 2003 Wisconsin Act 230. The following definition of agricultural forest under sec. 70.32(2)(c)1d, Wis. Stats., is effective January 1, 2005:

> "land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following conditions: a. It is contiguous to a parcel that has been classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person that owns the land that is producing or is capable of producing

commercial forest products. In this subdivision, 'contiguous' includes separated only by a road. b. It is located on a parcel that contains land that is classified as agricultural land in the property tax assessment on January 1, 2004, and on January 1 of the year of assessment. c. It is located on a parcel at least 50% of which, by acreage, was converted to land that is classified as agricultural land in the property tax assessment on January 1, 2005, or thereafter."

Agricultural forest classification examples are in Appendix 11-D, Agricultural Forest.

Note: keep the 2004 assessment roll to meet the requirement in sec. 70.32(2)(c)1d, Wis. Stats.

Forest Lands (Class 6)

This class includes land, which is producing, or capable of producing commercial forest products. Forest land can no longer include buildings and improvements.
Productive forest lands and related services in this classification are determined primarily on the use of the land. It is recognized that other activities, e.g., recreation, hunting, fishing, and limited occasional grazing of livestock may also be taking place within these forested areas. These types of activities are considered secondary in nature and not controlling.

Forest lands include those forested areas which are being managed or set aside to grow tree crops for "industrial wood" or to obtain tree products such as sap, bark, or seeds. Forested areas with no commercial use made of the trees, including cutover are also to be included in this classification. Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property.

Lands designated FCL and MFL by order of the DNR are entered separately in the assessment roll (see Chapter 16). Improvements on FCL and MFL shall be assessed as real property (secs. 77.04(1), and 77.84, Wis. Stats.).

Small, vacant tracts with trees are seldom considered to have forestry use as they are rarely held for timber production. These small acreage parcels better lend themselves to residential land values and use. Establishments primarily engaged in performing services related to timber production, wood technology, forest economics and marketing, and other forestry services such as cruising timber, firefighting, pest control, and reforestation, should be classified as commercial. The lands and buildings associated with these forestry services should be separately described in the listing process and entered upon the roll in their proper use classification. Forested areas primarily held for hunting, trapping, or in the operation of game preserves, should be classified as forest unless clearly operated as a commercial enterprise or exempt.

Other (Class 7)

Effective January 1, 2003, 2001 Wisconsin Act 109 created sec. 70.32(2)(c)1m, Wis. Stats., defining "Other." Sec. 70.32(2)(c)1m, Wis. Stats., states "'Other'," as it relates to par. (a) 7, means buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those buildings and improvements."

This statute change provides that residences located directly on land that is part of the farm operator's farm operations are to be classed as "Other." Residences of the farm operator's spouse, children, parents or grandparents are eligible. Land and improvements classified "Other" are valued at their market value. Chapter 14 contains definitions and examples of how "Other" is applied."

Drainage Districts

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. As of June 2021, the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) stated there were 190 districts located in 27 counties. See DATCP's drainage district website for additional information including an interactive map. Beginning with assessments as of January 1, 2017, the 2017 Wisconsin Act 115 created the following provision for drainage district corridors: *"…the assessor shall assess the land within a district corridor described under s. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."* Questions regarding drainage districts and corridors should be directed to the State Drainage District Program Manager. Review annually to determine correct classification.

Figure 7-2
Real Property Class Codes

Class Code	Classification	Improvement Value Required	Land Value Requirement	Notes
G1	Residential	No	Yes	
G2	Commercial	No	Yes	
G3	Manufacturing	No	Yes	
G4	Agricultural	No	Yes	*No Improvement Value
G5	Undeveloped	No	Yes	
G5m	Agricultural Forest	No	Yes	
G6	Productive Forest	No	Yes	
G7	Other	Yes	Yes	*Improvement value cannot be "0"

Mobile Home Parking Fee and Roll

Mobile home parks, campgrounds, and courts are classified as commercial. The individual mobile homes on these properties not under a permit fee need review to determine if taxable real property under sec. 70.17(3), Wis. Stats., or exempt as personal property under sec. 70.111(28), Wis. Stats.

Counties should the mobile home park on the assessment roll with an identifier of the park name. Figure 7-3 shows a sample data set for a mobile home park application. This data should typically be shown in a CAMA system or an assessor created database.

Figure 7-3

Mobile Home Park Name									
Address	Lot #	Owner Name	Form Rec'd Date	Sale Price	Inspection Date				

For more information see Chapter 8 Manufactured and Mobile Home Valuation Worksheet and Manufactured and Mobile Home Statement of Monthly Municipal Permit Fee sections.

Information Redaction

Information restricted in accordance with applicable state law or county and municipal ordinances or policies may be redacted or hidden from public view. Software provided by counties, municipalities or their vendors for the purposes of maintaining, publishing and disseminating assessment and tax roll data should have the ability to redact or hide this information from public view.

Safe at Home Statute

The *Safe at Home* law was enacted on April 1, 2017 with 2017 Wisconsin Act 365; sec. 165.68, Wis. Stats., address confidentiality program; sec. 66.0504, Wis. Stats. The law establishes a program for victims of domestic abuse, child abuse, sexual abuse, stalking and trafficking, or those who fear for their physical safety. The addresses of those who enroll are considered confidential. A substitute address is established for public and private purposes.

Program eligibility requirements:

- Resident of Wisconsin
- Victim of actual or threated violence or simply in fear of physical safety
- Residence at a location in this state that is not known by the person who committed the abuse against, or who threatens, the applicant or his or her child or ward
- Participant will not disclose his or her actual address to the person who committed the abuse against, or who threatens, the applicant or his or her child or ward
- Eligibility is not incumbent upon reporting or prosecution of any crime

For questions regarding impact of the Safe at Home statute on property assessment and taxation records, please contact us: bapdor@wisconsin.gov.

Judicial Privacy Statute

2023 Wisconsin Act 235 created the Judicial *Privacy* law that is effective April 1, 2025. 2025 Wisconsin Act 25 amended the judicial privacy law and is effective August 10, 2025. The law allows judicial officers to request protection of personal information from public disclosure and removal from public display. The law also prohibits the sale and distribution of certain private information.

Sec. 757.07(1), Wis. Stats., definitions:

- Judicial officer: a person who currently is or who formerly was a:
  - Supreme Court justice

  - Court of appeals judge
  - Circuit court, municipal, tribal, or temporary or permanent reserve judge
  - Circuit, supplemental, or municipal court commissioner
- Designated officer: an officer or employee of a government agency in a position designated in writing by the government agency to fulfill judicial privacy duties. In the absence of a written designation, designated officer means the highest ranking officer or employee for the government agency
- Government agency: any association, authority, board, department, commission, independent agency, institution, office, society, or other body corporate and politic in state or local government created or authorized to be created by the constitution or any law
- Data broker: commercial entity that collects, assembles, or maintains personal information concerning an individual who is not a customer or an employee of that entity in order to sell the information or provide 3rd-party access to the information
- Home address:
  - A judicial officer's permanent residence and any secondary residences affirmatively identified by the judicial officer
  - Does not include a judicial officer's work address
- Immediate family:
  - A judicial officer's spouse
  - A minor child of the judicial officer or of the judicial officer's spouse, including a foster child, or an adult child of the judicial officer or of the judicial officer's spouse whose permanent residence is with the judicial officer
  - A parent of the judicial officer or the judicial officer's spouse
  - Any other person who resides at the judicial officer's residence
- Personal information: any of the following with regard to a judicial officer or any immediate family member of a judicial officer, but does not include information regarding employment with a government agency
  - Home address when directly associated with or displayed with a judicial officer's name
  - Home or personal mobile telephone number
  - Personal email address
  - Social Security number, driver's license number, federal tax identification number, or state tax identification number
  - Except as required under ch. 11, bank account or credit or debit card information
  - License plate number of a vehicle owned, leased, or regularly used by a judicial officer or an immediate family member of a judicial officer
  - The names of children under the age of 18 of a judicial officer or an immediate family member of a judicial officer
  - The full date of birth
  - Marital status
  - Personal information does not include addresses without owner or occupant names associated with the address on public facing land records websites for address verification, including for utilities and emergency services
- Permanent residence: place where a person's habitation is fixed, without any present intent to move, and to which, when absent, the person intends to return
- Secondary residence: not a person's permanent residence, where a person regularly lives at least 14 days each year
- Publicly available content: any written, printed, or electronic document or record that

provides information or that serves as a document or record maintained, controlled, or in the possession of a government agency that may be obtained by any person or entity, from the Internet, from the government agency upon request either free of charge or for a fee, or in response to a public records request under ch. 19.

- Publicly post or display: to intentionally communicate or otherwise make available to the general public
- Transfer: to sell, license, trade or exchange for consideration the personal information of a judicial officer or a judicial officer's immediate family member
- Written request: written notice signed by a judicial officer or a representative of the judicial officer's employer requesting a government agency, business, association, or other person to refrain from publicly posting or displaying publicly available content that includes the personal information of the judicial officer or judicial officer's immediate family completed and filed pursuant to sub. (4)

Process:

- Sec. 757.07(4), Wis. Stats., procedure for completing a written request for protection of personal information. Requests:
  - The judicial officer sends directly to the designated officer of a government agency, or directly to a person, data broker, business, or association; exceptions:
    - The judicial officer may send the written request to the director of state courts if the director of state courts has a policy and procedure for judicial officers to file written requests with the director of state court's office
    - A representative from the judicial officer's employer may submit a written request on the judicial officer's behalf if the judicial officer has given written consent to the representative and provided that the representative agrees to furnish a copy of that consent when the written request is made
  - Shall be made on a form prescribed by the director of state courts
  - Shall identify with reasonable specificity the personal information to be protected
  - Shall include no more than two secondary residences when identifying a secondary residence as a home address
  - Shall disclose the identity of the officer's immediate family and indicate that the personal information of these family members shall also be excluded to the extent that it could reasonably be expected to reveal personal information of the judicial officer
  - Shall be notarized
  - Are confidential, the fact that a written request exists, has been submitted or received is not confidential
  - Are valid for 10 years or until the judicial officer's death, whichever is first
    - NOTE: requests for protection of a judicial officer's personal information related to property expire within 90 days of when the property is no longer a permanent or secondary residence. A judicial officer shall provide written notice within 90 days of the property ceasing to be a permanent or secondary residence to the government agency that received the written request for protection of personal information relating to the property.
  - In each quarter of a calendar year, the director of state courts shall provide to the designated officer for a government agency a list of all judicial officers who have submitted a written request under subd. 1. b. The designated officer shall promptly provide a copy of the list to the government agencies under his or her supervision.

Receipt of the written request list compiled by the director of state courts office by the designated officer of a government agency shall constitute a written request to that agency for purposes of this subsection.

- Sec. 757.07(2), Wis. Stats., government agencies:
  - Must remove any private information from public postings or display under the agency's control within 10 days of receiving request
  - The agency generally may not disclose the private information identified by the officer to any requester, see sec. 757.07(4)(e)2., Wis. Stats., and the section below
  - May provide access to records containing the personal information of a judicial officer to a 3rd party if the 3rd party meets any of the following criteria:
    - Possesses a signed consent document under sub. (4) (e)
    - Is subject to the requirements of 15 USC 6801, et seq
    - Executes a confidentiality agreement with the government agency
- Sec. 757.07(3), Wis. Stats., data brokers, businesses, associations:
  - Cease selling, licensing, trading, purchasing, or making available personal information pursuant to the written request within 10 business days of the request
  - After receiving a judicial officer's written request, no business, or association may transfer the judicial officer's personal information to any other person, business, or association through any medium, except as follows:
    - The business or association may transfer personal information that the judicial officer or an immediate family member of the judicial officer voluntarily publishes on the Internet after April 1, 2025.
    - The business or association may transfer the judicial officer's personal information at the request of the judicial officer if the transfer is necessary to effectuate a request to the person, business, or association from the judicial officer.
    - The business may transfer personal information protected by a written request if the business is one of the exceptions in sub. (1) (a) 1. to 12., the transfer is to a 3rd party based on a business need of the business, and the transferred information would not be publicly posted or displayed by either the business or the 3rd party
- Sec. 757.07(4m), Wis. Stats., land records website: a public website or a public land records database linked from such a website that allows users to search and retrieve a real estate property database or geographic records, but does not include the register of deeds index
  - Judicial officers must submit a written request to opt out from the display and search functions of a land records website. Immediate family members of a judicial officer may not opt out of the display and search functions of the family member's name.
  - A provider of a land records website with the opt out process does not violate the judicial privacy law by displaying an address if:
    - Name is removed
    - Link between the name and address is severed
    - Precludes a search and retrieval that displays name
- Sec. 757.07(4)(e)2., Wis. Stats., government agencies, data brokers or businesses may provide access to protected records:
  - In response to a court order

- When a judicial officer or immediate family member consent to release of information
  - The consent must be made on a form prescribed by the director of state courts and notarized
  - The consent form shall be kept confidential
  - The fact that a consent to release form exists or has been submitted is not confidential
- If the personal information is in a record that a government agency provides to any other government agency, if the record is not made publicly available:
  - A government agency that provides a record to another government agency shall provide all applicable written requests and notice to the judicial officer of the transmission as indicated on officer's written request
  - Upon receipt of any written request, the agency shall be considered to have received the written request
- If the release is part of the publication of a notice, administrative hearing or appeal, that is required by law
- If the release is to a title insurance company, as defined in s. 708.15 (1) (v), an authorized agent of a title insurance company, a land surveyor licensed in this state, or an attorney licensed in this state if the record is not made publicly available
- If the release is to adjacent land owners seeking land records if the record is not made publicly available
- If the release is a notice of sex offender registration or any associated notice relating to sex offender registration

Note: under sec. 757.07(5m), Wis. Stats., the judicial officer privacy law supersedes state laws that require a government agency publicly post or display available content.

Election Official & Election Registration Official Privacy Statute

2023 Wisconsin Act 126 and 2025 Wisconsin Act 7 created and amended a law that, upon a written request, provides for the confidentiality of records with personally identifiable information of an election official or an election registration official.

Starting July 1, 2025, election officials and election registration officials may request an authority to keep records containing personally identifiable information confidential:

- As amended by 2025 Act 7, sec. 19.36 (14), Wis. Stats., provides: Unless access is specifically authorized or required by statute, an authority shall not provide access under sec. 19.35 (1), Wis. Stats., to records containing the personally identifiable information of a current or former election official, as defined in sec. 5.02 (4e), Wis. Stats., or election registration official, as defined in sec. 5.02 (4g), Wis. Stats., who submits a written request to the authority requesting that the information be kept confidential, except that an authority may provide access to the name of such current or former official and the city and state where the official resides.
- Sec. 19.32 (1), Wis. Stats., defines authority
- Sec. 19.62 (5), Wis. Stats., defines personally identifiable information as information that can be associated with a particular individual through one or more identifiers or other information or circumstances
- Sec. 5.02 (4e), Wis. Stats., defines an election official as an individual who is charged with any duties relating to the conduct of an election

- Sec. 5.02 (4g), Wis. Stats., defines an election registration official as an election official assigned under sec. 6.28 (1) (a) or sec. 7.30, Wis. Stats., to register electors

See the WI Dept of Justice's Public Records Compliance Guide for open records information, exceptions, and the associated state laws. Questions – contact opengov@widoj.gov

Roll Types

There are different types of rolls for property assessment and taxation based upon time of year and use of the information. The differences are evident based upon business processes. Understanding the distinctions between the different types of rolls is important to establish a standard data format and eliminate inconsistencies. County Land Information Officers (LIO) and RPLs typically recognize the differences in the indexes; therefore reconcile them accordingly. An effort in reconciliation occurs when a parcel is combined by the assessor under sec. 70.23(2), Wis. Stats., or in a county renumbering project.

A solution to reconciling the assessment roll and legal parcel roll is found under sec. 70.09, Wis. Stats., as the RPL serves as the technical expert on providing information on parcels of real property. The RPL also serves as the coordinator between the county and the taxation districts in the county for assessment and taxation purposes. Another solution is found through an understanding of the definition of the roll types and their use.

Work Roll

The work roll is the legal parcel roll reflecting all property. While the existence of geospatial representations of parcels define the basis of property it does not cover all of them. Condos and road right-of-way are examples of data that is related to a core parcel polygon yet derived from it are more parcels, values, addresses and tax bills. The work roll is the conglomeration of the parcel index and the tax roll index into one file.

Assessors can request a work roll from the county. Assessors will typically request a work roll in January for use starting February 1. Provide the county RPL and or municipal lister with a 10 business day notice when requesting a work roll.

Change Roll

Counties and municipalities using an electronic system may, at any time after January 1 of the tax year, send an updated assessment roll to the assessor. This roll includes only parcels with changes:

- Splits
- New Parcels
- Conveyance updates: transfers, encumbrances, title changes

The change roll may be provided to the assessor in an electronic format and delivered from FTP, email or other application. Delivery of the change roll does not eliminate the requirement to deliver the work roll.

Open Book Roll

The assessor is responsible for providing and arranging roll data for Open Book. Electronic rolls for Open Book assist property owners with locating and reviewing property assessment information. Assessors should provide rolls by parcel number, and alpha order. Address order rolls are suggested but not required.

The Open Book roll is the assessment roll, leading up to the creation of the pre-BOR roll. It is suggested and good practice, for the assessor to submit the Open Book roll to the county RPL not less than 30 days prior to BOR if the county creates the Notice of Changed Assessment (PR-301) and 20 days if the assessor creates and mails the PR-301.

Note: 2017 Wisconsin Act 68, effective November 27, 2017, requires a 7-day period between Open Book and BOR. Sec. 70.47(1), Wis. Stats., states in part: "The board of review shall meet annually at any time during the 45-day period beginning on the 4th Monday of April, but no sooner than 7 days after the last day on which the assessment roll is open for examination under s. 70.45."

Board of Review Roll

It is at the discretion of the municipality to provide printed rolls or viewable electronic rolls or both for BOR. It is suggested that a printed roll be available at all times at the municipality and during BOR.

It is the municipality's responsibility to print the assessment roll in sort order. Sort order is in order by parcel number. The municipality can consider contracting with the county to obtain this version.

Assessment Roll

The assessment roll is the index or removed tax roll of that same property corresponding to the representation of ownership, location and valuation. The official listing of all properties within a given municipality by ownership, description, and location showing the corresponding assessed values for each.

The completed assessment roll is an official listing with owners and legal descriptions of all property within the taxation district, acreages of most parcels, the statutory classification and assessed value, according to land and improvements, of general taxable parcels.

When the assessor signs the affidavit and attaches it to the assessment roll, the roll becomes an official assessment record required by statute. The assessment roll is designed so the eight classes of real estate can be listed separately with respect to ownership, legal description, school district, number of acres, and assessed value of the land and improvements. In addition, columns are also provided for special categories: ~~forest crop~~FCL land, ~~managed forest~~MFL land, and all exempt land to account for all lands and minimize the possibility of omitted property.

The number of parcels in each property class is important for statistical purposes such as estimating the cost of hiring expert help. The paper assessment roll maintains an area for recording the number of land and improvement parcels on each page of the roll. The page-by-page summary of a paper assessment roll on the special summary sheets permits an accurate totaling of the roll with respect to parcel count, number of acres, assessed value, and other columns. An electronic assessment roll can summarize the assessment information in a variety of data sets as compared to a paper version.

Continuing Maintenance of Rolls

Updates to the Roll

During the assessment year, assessors discover ownership changes that affect:
- Mailing address
- Ownership
- Deed
- Deed Acres
- Acres
- Encumbrances

Most often assessors reviewing sales update the landowner's name and mailing address in their database. When this occurs a match to the work roll can no longer be made. RPLs suggest the assessor provide the assessment roll to them prior to mailing PR-301. The RPL can reconcile ownership and mailing address information prior to the issuance of the tax bill.

Legal Parcel Roll (Property Records)

The legal parcel roll is a database created and maintained in a manner prescribed by DOR containing real property ownership and assessment information. This roll is created by the county from documents recorded with the ROD that have been determined by the RPL to be valid, accurate and complete for assessment, taxation and parcel mapping purposes.

Another aspect of the rolls is the continuing maintenance that is performed. Oftentimes this takes place without an actual roll being printed each time, but the previous year's assessment roll is the basis for the legal parcel roll.

The sequence of roll creation is dictated by county business requirements, systems and infrastructure. The legal parcel roll is worked on year-round as parcels are added and subtracted, ownership changes are made, and properties are bought and sold. Identification of the legal parcel roll helps in identifying the process requirements used to create it along with the associated business requirements. The active legal parcel roll becomes the work roll as of January 1.

Revaluation

When undertaking a revaluation, it is suggested an assessor develop a systematic delivery of the changes to the RPL. Timely reviews of roll changes by the RPL help to identify potential issues with parcels and related omissions, combinations, new construction and demolitions.

Municipalities may contract with the county for printing of the Open Book roll. Assessors and municipalities must submit the Open Book assessment roll information to the RPL at a time frame specified by the RPL. Assessors should not submit the assessment roll to the RPL with the expectation that a reconciliation and printing of any roll will occur in less than 10 business days.

Formats

The Electronic Assessment Roll

The use of an electronic roll over a paper roll may create multiple benefits:

- Using an electronic roll, especially in a non-revaluation year is suggested since it is unlikely many taxpayers will ask to view the roll. In other words, if there is not a revaluation scheduled in the current year and typically few residents appeal their assessment at BOR or contact the assessor during Open Book, then one PC may be appropriate to search the roll at the municipality.
- As the use of an electronic assessment roll grows, it is suggested that the municipality and the assessor discuss roll viewing capabilities prior to Open Book and BOR
- If viewing an electronic roll is the only option for taxpayers, accommodations must be made to allow for viewing

CAMA systems must be able to electronically transfer property assessments to the county. Electronic roll data must be transferable out of proprietary software to a standard format. A safeguard to changing technologies is to assure that your roll data can be transmitted in an open-source format (comma delimited text formats, MS-Access, DB2, SQL, XML). Data integrity can be lost when file formats are converted; therefore, municipalities should consider contracting with an assessor who uses assessment software listed on DOR's website that can generate parcel data XML files and complies with DOR's XML parcel data standard. The minimum mobile home data must describe whether the mobile home is taxable real property or subject to a parking permit fee, along with the data used to determine the assessment.

The assessor must provide the data to the municipality in two formats:

- The format native to the customized or uncommon software.
- A non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML). Definitions for all fields must be provided. See the DOR website for assessment software vendors that can generate parcel data XML files and comply with DOR's XML parcel data standard.
- Note: unless specified by contract, the municipality is responsible for all costs associated with the transfer of the electronically stored data to the municipality.

Roll Delivery Format – Cities That Complete Real Property Listing

Municipalities that do their own real property listing functions may have roll creation delivery options that fit the business needs of the municipality. When these RPL functions occur in the municipality, the county and the municipality should collaborate and standardize data and data systems for system changes.

Municipalities will be contacted by the RPL identifying roll format delivery to the county. Counties cannot anticipate every roll delivery option therefore it is suggested municipalities and vendors for the municipality should work with the county RPL's Office (if used) or Land Information Office to setup processes and procedures for roll delivery. A safeguard to changing technologies is to assure that your roll data and property record information can be transmitted using the DOR file standard. Data integrity can be lost when file formats are converted; therefore, a municipality should discuss the DOR file standard prior to selecting an assessor and CAMA software. This will help in making file formats that are compatible with county systems and the DOR file standard.

Clerk or clerk/treasurers using a third-party software vendor through the assessor may use the software vendor File Transfer Protocol (FTP) or otherwise transmit the final assessment roll to the county. The formats and processes must follow those as prescribed by the county. Transmittal of data by a third-party vendor does not relinquish the municipal clerk/treasurer from having on site, in electronic form, a copy of the roll that was received and sent. The clerk or clerk/treasurers must sign off on any electronic transmittals of the final assessment roll.

County LIO's and RPL's typically recognize the differences in the assessment roll and legal parcel roll indexes; therefore, reconcile them accordingly. An effort in reconciliation occurs when a parcel is, combined by the assessor under sec. 70.23(2), Wis. Stats., or changes made as result of a county renumbering project.

A solution to reconciling the assessment roll and work roll is found under the duties of RPL under sec. 70.09, Wis. Stats. Another solution is found through an understanding of the definition of the assessment roll and its use.

Clerk or clerk/treasurers are responsible for the content of the roll and its delivery. Clerks must submit a roll to the County RPL in an non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML). Definitions for all fields must be provided. See the DOR website for vendors that can generate assessment roll XML files and comply with DOR's XML roll standard. Assessors may not send the roll to the county on behalf of the clerk. Sec. 70.52, Wis. Stats., requires the clerks to examine and correct rolls. This includes the examination of the roll prior to BOR. The roll examination is critical in transmitting an error free roll to the county.

XML Roll

On completion of the municipal assessment rolls and tax rolls, counties provide DOR the public redacted data in XML format to maintain consistency with information that may not be available for an open records request.

- County submittal of the *XML assessment roll* to DOR is made at the time of the submittal of the SOA and after final adjournment of the BOR.
- County submittal of the *XML tax roll* to DOR is made at any time after completion of the tax bills. Complete *XML tax rolls* should be submitted to DOR no later than March 15 as provided by sec. 59.25(3)(e)(intro.), Wis. Stats.
    - Note: 2021 Wisconsin Act 55 requires the county treasurer to provide DOR with the complete county tax roll by March 15 each year.
- Counties updating t*ax rolls* throughout the year may provide the DOR with the most current version periodically until that year's roll is complete.
- Programming and vendor contracting for the creation of the XML Assessment/Tax Roll is eligible for DOA grant funding through the Wisconsin Land Information Grant Program
- See the DOR website for information on formatting and sending XML rolls.

Assessment Roll Print Sort Order

The legal parcel number is the number representing a geospatial polygon tied to a legal description and sometimes a deed. It may be a surrogate number or the tax parcel ID. If indexed, it may not be a 1:1 relationship with the assessment roll. There are alternate formats to print the assessment roll, by street address, parcel number or an alternate shortened PIN number. The assessment roll may also be printed by section number and in that listing a sub order may be developed by street address, last name or parcel number:

- Street address: street number, street name, consecutive order
  Note: county and municipal systems may not have the ability to print in a street address order
- Name: last name, first and middle initial
- Parcel Number: consecutive order, then subdivision order
  Note: subdivisions should be located at the end of each roll by subdivision name, and then by lot number.

Roll Printing

- Under sec. 70.09(3)(d), Wis. Stats., the county is required to provide the county designee basic forms including assessment rolls and tax rolls
- Assessors and municipalities using the county for roll printing should schedule roll printing in advance of the needed date

Sort Order

- Use of the roll at Open Book and BOR requires sort order capabilities
- Municipalities and counties must consider the use of the assessment roll when creating or changing tax systems
- While a printed roll is an assessor requirement, the architecture of the roll must be based on its business use. A sort order is a requirement for BOR and Open Book. An assessment roll must be provided to the BOR. Under sec. 70.47(6), Wis. Stats., the assessment roll shall be checked for omitted property and for double assessments.
- At a minimum, one roll must be provided by parcel number sort order and one by property owner name
- If the municipality is providing the roll in a viewable format, the roll must be viewable on the county or municipal website in addition to being available on a computer at the municipality during Open Book. Each viewable computerized roll must be capable of viewing or searchable, by parcel number, and street address.

Storage

Maintain historical rolls in a format native to the software and a non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML) with definitions for all fields. See the DOR website for vendors that can generate assessment roll XML files and comply with DOR's XML roll standard.

Note: PDF and word processing files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically. For sketches and photographs, PDF, JPEG, GIF, TIF, and similar formats are acceptable.

The assessment roll must be transmittable from the municipal clerk/treasurer or sent on behalf of the municipality by the assessor. The municipal clerk/treasurer is responsible for the transmittal and the content of the roll and any submittal requires their approval. As a business requirement of the municipal clerk or the clerk/treasurer's review process, it is recommended that assessment roll be in a format that allows for corrections. Sec. 70.73, Wis. Stats., provides for corrections of the tax roll. See the *Assessment and Tax Roll Instructions for Clerks* (PA-502). These requirements identify that the municipal clerk (or clerk/treasurer) review the summaries and correct any errors. This is a step where errors may occur, and unless the system allows and identifies roll corrections at the municipal level, subsequent changes must use the PA-502.

Long-Term Roll Storage

See Chapter 8, Retention of Assessment Records section, for long term storage requirements.

Electronic Storage/Paper Storage

Records created, maintained and retained electronically are subject to destruction from various cyber activities, operation system issues, application crashes, web-server crashes or other service malfunctions. Data custodians should be aware of the potential issues surrounding electronic data maintenance and dissemination obstacles. Electronic data should be backed up in alternate systems and locations to prevent loss and/or sporadic system malfunctions. Alternate display, retrieval, hard drive space or a CD are required to provide this information to customers.

Long term storage of roll data in a PDF is suitable. Long term means more than three sequential rolls. Native formats should be maintained for not less than three years.

The tax roll should be kept indefinitely in an electronic viewable format as a JPG or PDF. The assessment roll must be kept by the municipality for 7 years. Under sec. 19.21(4)(a), Wis. Stats., the Secretary of Revenue must give approval for the destruction of any roll containing FCL and MFL.

Roll Corrections

Errors occurring on the assessment roll include valuation errors, palpable errors and omitted property. The statutes provide several opportunities for the examination of the roll by municipal officials and the public and the correction of the roll by officials. Sec. 70.43, Wis. Stats., permits the assessor to correct any palpable errors discovered on the previous year's assessment roll. Sec. 70.44, Wis. Stats., directs the assessor to add any property omitted during the two previous years to the current roll. The assessment roll is available for open examination under sec. 70.45, Wis. Stats., and changes are made "to perfect the assessment roll". The assessor's affidavit is then affixed and the roll delivered to the clerk.

Sec. 70.52, Wis. Stats., directs the clerk to examine the roll and "correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation". The section also directs the clerk to "add to the roll any parcel of real property not listed on the assessment roll"

It is important for the clerk to examine and make any necessary corrections in the assessment roll before BOR. The examination and correction includes, but is not limited to:

1. Elimination of duplicate assessments
2. Addition to the roll of any taxable property omitted by the assessor in the current

assessment. The clerk shall ask the assessor to certify an assessed value of property omitted on the current roll (sec. 70.52, Wis. Stats.)
3. Elimination from the roll of any property illegally assessed by the assessor
4. Review of the following:
    a. The assessor's treatment of Forest Crop Law~~nd~~ (FCL) land under sec. 77.04(1) and (2), Wis. Stats., (these lands must be assessed and properly classed).
    b. The assessor's treatment of Managed Forest Law~~nd~~ (MFL) land under section 77, sub VI.
5. Confirm improvements are assessed with the legal description where located
6. Review each assessment (real estate and personal property) by tax incremental district (TID), the school district (elementary (K-8) and/or regular (K-12) school, union high and technical college). Special districts may or may not contain all parcels within a municipality. Review parcels in special districts containing area of less than the total taxation district. It is important that all are properly coded.

Sec. 70.47(6), Wis. Stats., directs the BOR to "correct all apparent errors in description or computation, and shall add all omitted property". With the preparation of the tax roll, sec. 70.73, Wis. Stats., directs that if the clerk or treasurer discovers personal property assessed to the wrong person for assessments made before January 1, 2024, or parcels belonging to multiple owners assessed together as one parcel "the assessment roll shall be corrected." Sec. 74.05, Wis. Stats., permits the correction of the tax roll "resulting from a palpable erroneous entry in the assessment roll."

The assessor can correct any palpable error discovered and acknowledged by the assessor on the current assessment roll prior to the signing of the affidavit. Valuation errors discovered after the affidavit (sec. 70.49, Wis. Stats.) has been signed can only be corrected at the BOR.

The Correction of Palpable Errors

Valuation errors are not palpable errors and cannot be "corrected" under sec. 70.43, Wis. Stats. Sec. 74.33, Wis. Stats., defines palpable errors as:
1. a clerical error in the description of the property or the computation of the tax;
2. an assessment which included real property improvements that did not exist on the assessment date;
3. the assessment of exempt property;
4. the assessment of property which was not located in the taxation district;
5. a double assessment;
6. an arithmetic, transpositional or similar error.

A palpable error occurring on the previous year's assessment roll, found prior to this year's, BOR, can be corrected. The prior assessment, corrected assessment and amount of the adjustment are noted on the form. The BOR certifies the adjustment amounts and the sec. 70.43, Wis. Stats., corrections become a separate section of the current assessment roll. A marginal note describing the correction is made on the previous roll. The tax to be collected or refunded is determined from the previous year's net tax rate taking including credits under sec. 79.10, Wis. Stats. Notice of appeal rights to the BOR is sent to the property owner.

The BOR cannot meet until the assessment roll is prepared (determined by signing of the affidavit). The sec. 70.43, Wis. Stats., palpable errors section is not part of the assessment roll until the adjustment amounts are certified by the BOR; therefore, the assessor has until the first meeting of the BOR to prepare any palpable errors found on last year's roll for correction under sec. 70.43, Wis. Stats.

See Chapter 8, Correction of Errors by Assessor, for palpable error correction examples.

Omitted Property (70.44)

The assessor cannot intentionally omit taxable property from the assessment roll. However, a property maybe inadvertently omitted from assessment because it was constructed without a permit or it is assumed to be exempt. Real property omitted from assessment in either of the two prior years or personal property assessments made before January 1, 2024, and omitted from any of the 2 next previous years, may be added to and valued on the current assessment roll. Omitted assessments may be determined for both real or personal property, whether in whole or in part. Assessors can assess partial omissions when the property is easily identified as discrete from formerly assessed property.

An assessor enters omitted property on the current roll once for each year the property was omitted from assessment. Each entry shall include a designation that the property was "omitted for the year 20_ _ (giving year of omission)." The omitted property is valued "according to the assessor's best judgment." The tax to be collected is determined from the omitted year's net tax rate considering credits issued under sec. 79.10, Wis. Stats. Notice of appeal rights to the BOR is sent to the property owner.

Sec. 70.44, Wis. Stats., does not permit correction of errors in valuation. The law covers those situations when the assessor inadvertently omits property from assessment. See Chapter 21, the Real and Personal Property section, for additional information.

Errors Discovered Between the Assessor Signing the Assessment Roll Affidavit and the Close of the BOR

Under secs 70.47(6) and 70.47(10), Wis. Stats., the BOR has the authority to correct errors in the assessment roll. The BOR needs to provide proper notice and conduct a hearing when the result is a change in assessed value.

Under sec. 70.73(1m), Wis. Stats., the clerk has the authority to correct palpable errors on the roll after the BOR is closed. Sec. 74.33(1), Wis. Stats., defines palpable errors.

Electronic assessment rolls must provide a field capable of noting these corrections.

Notice of Changed Assessment (PR-301)

Under sec. 70.365, Wis. Stats., the assessor must notify a person of a change to any taxable real property or improvements assessed under sec. 77.84(1), Wis. Stats., when the total is different than the assessment for the previous year:

- When to provide notice:
  - Notify a person of a change to any taxable real property or improvements assessed

under sec. 77.84(1), Wis. Stats., when the total is different than the assessment for the previous year
    - At least 15 days prior to the board of review or board of assessors
    - At least 30 days prior to the board of review or board of assessment in any year the municipality conducts a revaluation
- What information to provide:
    - Amount of the changed assessment
    - The time, date, and place of the meeting of the local board of review or of the board of assessors
    - "Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx."
    - Information notifying the taxpayer of the procedures to be used to object to the assessment
- How to provide notice:
    - In writing
    - By ordinary mail
- When a notice is not required:
    - If land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g, Wis. Stats., for the current year and previous year and the difference between the assessments is $500 or less
    - After the person receives notice, if the assessor changes the assessment as a result of Open Book, sec. 70.45, Wis. Stats., and the person assessed waives the right to the notice of the changed assessment under this section on form Open Book Notice of Amended Assessment (PR-297)
- DOR prescribed form: Notice of Changed Assessment (PR-301)

Sec. 70.365, Wis. Stats., also requires the assessor to provide notice when the person assessed may be subject to a conversion charge under sec. 74.485, Wis. Stats.:

- When to provide notice to a person that may be subject to a conversion charge:
    - If land assessed under sec. 70.32(2r), Wis. Stats., for the previous year is no longer eligible to be assessed under sec. 70.32(2r), Wis. Stats., and the current classification is not undeveloped, agricultural forest, productive forest land or other
    - At least 15 days before board of review or board of assessors
    - At least 30 days before the board of review or board of assessors in any year the municipality conducts a revaluation
- What information to provide:
    - Notify the person assessed that the person may be subject to a conversion charge under sec. 74.485, Wis. Stats.
- How the notice is provided:
    - In writing
    - By ordinary mail
- DOR prescribed forms:
    - Agricultural Land Conversion Charge (PR-298)
    - Notice of Changed Assessment and Conversion Charge (PR-402)

- The Notice of Changed Assessment (PR-301) and the Notice of Conversion Charge (PR-298) may be sent separately, or a combined PR-402 form may be used to provide the assessment change and potential conversion charge. The PR-402 is an optional form combining the information from PR-301 and PR-298.

Under sec. 70.09(3), Wis. Stats., vendors, counties, or assessors who do not use the state prescribed forms, must submit the proposed form to DOR for approval. See the State Prescribed Forms section for specific scenarios for submitting forms.

Assessors provide the PR-301 as appropriate for assessment changes and sign the *Assessor's Affidavit* (PA-533) stating that the requirement has been fulfilled. The RPL in each county may define a process for accepting pre-Open Book roll, pre- and post-BOR roll delivery processes. This process may differ slightly by county and it is suggested each assessor work with the RPL to better improve these requirements.

County Role

Counties creating the PR-301 for the assessor either defined through a county directive or on a case-by-case basis must define process requirements to each municipality in advance of the assessment year. Municipalities may contract with individual assessors; therefore, these contracts must be considered prior to the initiation of county Notice of Changed Assessment process.

Counties may choose to automate the Notice of Changed Assessment process through the assessor to the county database. Assessors may split duties in the following manner:

1. Assessor creates change amounts for the Notice of Changed Assessment and submits electronic assessment roll to the county
2. The county checks assessment roll to work roll for splits combinations and balance
3. County checks for zero values by class

Property Record (PA-500)

The *Residential Property Record Card* (PA-500) and *Agricultural Work Card* (PA-703) contain important data required for property assessment and taxation.

The property record contains all the information associated with a single tax parcel. A deed typically represents ownership of a parcel of land and all of its "improvements" (buildings and other structures); however, other interests occur. Condo units are an exception where an interest in land is shared with other unit owners. Under sec. 70.17(3), Wis. Stats., a tax parcel may only include the value of buildings, improvements and fixtures and no land value.

The property record data will determine the assessment of the property. For this reason, the electronic property record is a valuable resource to identify all the factors and attributes that affect the property value.

The property record is divided into several sections with many different elements that contribute to the value of a property. These sections can be categorized by CAMA vendor software's differently. This separation must be reasonably compatible with other systems and entirely transferrable. CAMA systems must contain the information provided on the PA-500. Software systems that try by contract or otherwise to prevent the municipalities from revealing their own data when the complete data sets are unavailable anywhere else is violation of state law.

Printing

The county RPL or designee must provide paper PRCs when requested by the assessor:

- Format is a four-page, folder type card
- PA-500 includes these print specifications: 11 x 17, double-sided, flip on short edge, portrait orientation, scale 97%

Reasonable requests for paper PRCs include: during a revaluation, while transitioning an assessment contract, or outdated, lost or destroyed records identified in the municipality.

Property Data Transmittal

If the outgoing assessor has used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:

- The format native to the customized or uncommon software.
- A non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML). Definitions for all fields must be provided. See the DOR website for assessment software vendors that can generate parcel data XML files and comply with DOR's XML parcel data standard.
- Note: unless specified by contract, the municipality is responsible for all costs associated with the transfer of the electronically stored data to the municipality.

Municipalities can obtain non-copyrighted data without infringement of copyrighted software architecture. A contract assessor is *not* the legal custodian of municipal records. All records received by the assessor during the term of the contract, including forms, notes, sketches, maps, photos, and electronic data, must be turned over to the municipality at the end of the contract term. If a contract assessor converts paper records to electronic form, the original paper record must be returned to the municipality, not destroyed.

When an assessor leaves the district, a copy of the assessor's records must be provided to the municipality and the subsequent assessor. In addition, all electronically captured data must be made available to the municipality, and to the subsequent assessor, in electronic format along with the definitions for all fields on the file upon request.

Converting data from a commonly available database to a new system needs to be included in the municipality's bid for assessment work and may have an additional cost. The goal of data standards is to reduce transformation costs while increasing assessment quality.

Assessors may be using systems no longer supported by the developer. If data cannot be removed from these systems, the outgoing assessor shall provide the data in a non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML). Definitions for all fields must be provided. See the DOR website for assessment software vendors that can generate parcel data XML files and comply with DOR's XML parcel data standard.

The outgoing assessor must provide all assessment records, both paper and electronic, to the municipal clerk within 30 days of vacating the office of assessor or at the final adjournment of the BOR, whichever is later. Maintaining electronic data does not relieve the assessor from the responsibility of providing the municipality with a paper copy of each property record card. If converting paper records to electronic format, the original paper record must be returned to the municipality, not destroyed.

Property Record Access Paper/Electronic

Municipalities are obligated to make available property record data in the form it is customarily kept. Property owners need to have the capability of viewing property records and print it. The municipality may adopt a process by which they provide electronic copies of the property records, yet are not obligated to provide electronic versions of the property records unless that request is accompanied by an open records request. The municipality may charge for this information. Additionally, the charge to requesters for providing data under open records may not exceed the actual cost incurred to provide the information.

Note: PDF files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically.

The State Public Records Board and the Department of Justice (DOJ) provide information on records and compliance. See Chapters 8 and 21 for additional information on open records law and the assessor's office.

If the municipality chooses to not maintain printed copies of the property record they must maintain the original native format from the software to make available a printed version upon request. This does not eliminate the assessor from maintaining work, notes, inspection results and other related work products that may or may not be part of the property record. If the system you are utilizing has the ability to produce a paper copy of the current information on the property record when requested, you will not need to update the paper copy; however, it is suggested you maintain a paper file. Through contract, municipalities may request the assessor maintain a paper copy of the property record card as well as an electronic record.

Historical Records

Paper and electronic property record cards are to be held in a historical account for not less than seven years. Municipalities must archive historical property records when records are to be maintained exclusively in electronic format.

Property Record Requirements

Sec. 70.32, Wis. Stats., specifies that real property shall be valued "… from actual view or from the best information that the assessor can practicably obtain …" Toward this end, a property record must be maintained for every parcel of property.

The quality of any assessment hinges on the accuracy of the parcel data. The assessor must therefore make reasonable attempts to obtain and verify the data in each field. This includes sending a request by certified mail to the property owner for a physical viewing of the interior, if unable to gain entry during the normal course of field verification. In addition, when a property sells, the assessor must make reasonable attempts to verify the sale and property characteristics at the time of sale through an interview of the grantor and grantee and physical viewing of the property. If these attempts are not successful, the assessor must send inquiries to the appropriate parties by mail in order to obtain the necessary information for completing the property record and/or evaluating the property characteristics at the time of sale. When a physical viewing and mail inquiry are unsuccessful, the assessor may resort to public information, including MLS data and data on the Internet.

In order to develop accurate and equitable assessments and provide a sustainable defense, it is beneficial to complete the property record in its entirety. Minimally, the property record must contain the following information:

Parcel:
- Parcel number
- Legal description
- Owner name & address
- Number of acres by class (if less than one acre, then area and/or dimensions)
- Total acres for the parcel
- Land value by class and subclass, if appropriate
- Improvement value by class if more than one class with improvements
- Total land value for the parcel
- Improvement value by class, sub classes see MAR list
- Total improvement value for the parcel
- Total value for parcel (must agree with assessment roll)
- Document how the final value was determined, with a level of detail comparable to the pricing ladder on the [PA-500]

Major Buildings:
- Story height
- Building type/style
- Exterior wall construction
- Age (condition, effective age, percent good)
- Basement
- Heating/air conditioning
- Living accommodations
- Physical condition interior
- Physical condition exterior

Major Buildings, cont.:
- Other features, for example:
  - Residential: fireplaces, plumbing features, built in garages, etc.
  - Commercial: sprinklers, elevators, fire proofing, roof type, etc.
- Quality of construction
- Attachments
- Square footage/living areas
- Building sketch with dimensions
- Photo
- Land improvements
- Date of most recent interior viewing and identification of person who conducted viewing
- Date of most recent exterior viewing and identification of person who conducted viewing
- Consent or denial for requests to view property (see Chapter 5, pages 10-11)

Other Building Improvements:
- Structure type
- Construction type
- Size
- Quality
- Age (condition, effective age, percent good)
- Modifications, see Volume 2
- Condition
- Photo (recommended)

In addition to the above requirements, a site map is recommended for parcels with 10 or more major buildings or other building improvements. See WPAM V2 for detailed property record specifications.

In order to maintain accurate property records, the assessor must complete the following on an annual basis and update the records as appropriate.
- Physically inspect new construction, annexed properties, and exempt status changes.
- Physically inspect properties affected by demolitions, fire, or remodeling and major building changes which typically require a building permit.
  - Re-inspect improved properties under construction over a period of years.
  - Re-inspect and review all sales to update parcel attributes and ensure a fair assessment.
  - Review all legal description changes, e.g. splits and zoning changes to update parcel attributes and ensure a fair assessment
- Review all classifications to determine eligibility for agricultural classification,

agricultural forest land classification, and undeveloped land classification.
- Review aerial maps when updated to ensure acreage and classification are correct
- Physically inspect agricultural land annually to determine any classification changes

While DOR does not prescribe a commercial property record card, the assessor may apply the PA-500 and PA-703 as these forms provide fields for capturing the aforementioned data that is required for all classifications. Nationally recognized commercial valuation firms, including those mentioned in the Appendix, will often specify commercial listing procedures and forms that may assist the assessor with further development of a commercial property record. See DOR's Property Type Codes for commercial improvement codes.

Assessment offices that maintain property data records electronically must be able to generate a paper property record. Paper property records are crucial for providing information to the public. When providing a property record, every data field shall be provided along with all computations and adjustments that result in the final assessment. Ownership and retention of assessment records is discussed in Chapter 8.

Electronically produced property record cards need not duplicate the layout of state prescribed forms, which includes the PA-500 and the PA-703. However, electronic systems must allow for collection of each data field identified in the state prescribed forms. If there is a question of whether a computer-generated record meets state requirements, the assessor should consult with DOR. The assessor will find additional information on electronic parcel data in Chapter 8.

Whether property record are maintained electronically or on paper, all assessment data for an assessment year must be identified, benchmarked, and provided to the municipality. When a property's characteristics change, the assessor must clearly identify when the change occurred and the assessment year impacted. Furthermore, assessments must be documented at each point in the assessment cycle that includes the following:
- The assessment upon issuance of the Notice of Changed Assessment.
- The assessment upon conclusion of the Open Book.
- The assessment upon conclusion of the BOR.

The finalized assessment information must then be provided to the municipality on an annual basis when the assessor signs the assessor's affidavit that is attached to the Assessment Roll. Assessors may provide the information through electronic media (e.g. flash drive) to those municipalities who do not have direct system access to the assessment information.

The Electronic Property Record (PA-500)

Electronic data must be available in a non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML). Definitions for all fields must be provided. This includes data that was applied to determine the assessment. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. The requirement excludes information in assessment work files such as handwritten notes, correspondence, building permits, or field sketches. However, an assessor may choose to maintain this information in an electronic format.

Unacceptable electronic formats are those that cannot be read except by customized or

uncommon software. See the DOR website for assessment software vendors that can generate parcel data XML files and comply with DOR's XML parcel data standard.
Note: PDF and word processing files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically.

Sketches/Photos

Assessors using a sketching software, GIS, CADD, or other drawing systems representing building dimensions must provide the municipality with the complete file for each building that has been sketched. Native base sketching files, e.g. vector, should not require ownership of the software to transfer the data elements contained within. For photographs, PDF, JPEG, GIF, TIF, and similar formats are acceptable.

Sketches converted from proprietary software and exported as an Adobe file are not suitable replacements. Each sketch must reside in the native format developed and reside in that format in the municipal computer, disk or transferable device.

Name sketch and photo files using the parcel number. When having multiple photos, include a building identifier appended to the parcel number.

The outgoing assessor must provide the electronic records to the municipal clerk within 30 days of vacating the office of assessor or at the final adjournment of the BOR.

Intellectual Data

Other modeling reports that include scripting languages are the property of the contracted assessor while the reports and maps produced are the property of the municipality. This applies to geo referenced longitude and latitude that may derive spatial relationships from a GIS shape file or geo data base. In this case, the tables used to model or conduct other analysis, is the property of the municipality and must be included in the data transfer.

Property Record Card (PA-500) and Agricultural Work Card (PA-703)

CAMA system data needs to transfer from a relatable database to a CSV, txt file or MS Excel format. Information exported from a CAMA system must be data mapped and relatable in MS Access to provide the subsequent user with identifiers to data within a record. Photos and sketches residing in a relatable CAMA database such as MS Access must contain identifiers in the file that are relatable to the parcel record. They must be relatable directly by file name or in a property of the photo or sketch file.

Exporting Property Record Data

The outgoing assessor must turn over all assessment records, paper and electronic, in the assessor's custody to the municipality.

Maintaining electronic assessment data does not relieve the assessor from the responsibility of providing the municipality with a paper copy of each property record. If converting paper records to electronic form, the original paper record must not be destroyed. It must be returned to the municipality.

If the outgoing assessor has used a proprietary assessment system, the outgoing assessor must provide the data to the municipality in two formats:

- The format native to the customized or uncommon software.
- A non-proprietary format (comma delimited text, MS-Access, DB2, SQL, XML). Definitions for all fields must be provided. See the DOR website for assessment software vendors that can generate parcel data XML files and comply with DOR's XML parcel data standard.
- Note: unless specified by contract, the municipality is responsible for all costs associated with the transfer of the electronically stored data to the municipality.

Real Property Data Collection

Building permits, plat books, public contact, information collection forms, cost manuals, real estate transfer returns, property viewings, soil surveys, and aerial photographs are some of the sources available to the assessor for acquiring data needed to locate, identify, analyze and value property. Once collected, the data must be recorded and maintained in a consistent manner in order to serve as the official record of characteristics for that particular parcel.

Electronic Mobile Home Data

The minimum mobile home data must describe whether the mobile home is real property, personal property or subject to a parking permit fee and include the data used to determine the assessment.

Parcel Numbers

Parcel number standardization is recommended and supported through the Wisconsin Department of Administration's Wisconsin Land Information Program. These suggested requirements and standards should not be burdensome for counties with existing structures and parcel naming conventions as a digital parcel can be integrated at any level when a data map is provided. Digital parcel files and systems developed by experienced GIS professionals demanded parcel standards and requirements as a matter of good professional practice. Standards have been defined by many professional organizations through various publications, yet no one standard has been fully implemented. Under sec. 73.03(5), Wis. Stats., DOR is the state agency with the authority to set standards and to collect annually from town, city, village, county, and other public officers information regarding the assessment of property, and any other information that may be necessary in the work of DOR, in the form and upon forms that DOR prescribes. Grants provided to counties or regional planning commissions to develop or update parcel data should adhere to the WPAM standards.

A parcel number is "An identification number, which is assigned to a parcel to uniquely identify that parcel from any other parcel within a given taxing jurisdiction." Just as a tax map is a graphic representation of a legal description, a parcel number is a simple numeric/alphabetic reference to the same legal description. Parcel numbers should be permanent and change only when the boundaries of the parcel itself are changed. Changing parcel boundaries is generally handled either through the use of hyphen-suffix systems, or through retiring number systems. Due to the inherent maintenance problems and the confusion which may result from the use of hyphenated or suffixed numbers, the retiring system is generally considered to be the better system. It is important that the parcel number be as permanent as possible.

DOR Parcel Geo Locator Standard

The DOR parcel locator standard was developed by the Wisconsin Land Information (WLIA) Task Force 91-2. The task force's mission was to develop a standardized geographical locator for parcel of all types utilizing the former Wisconsin Land Information Board's recommended numbering scheme. The purpose of a standardized geographical parcel locator number or parcel geo-code is to provide a means of entry level access to parcel data in an automated land records data base without automated graphics support. The parcel geo-code is targeted to the user. It is assumed, for the development of the code, that the user has only the most rudimentary knowledge of maps and parcel descriptions.

Counties that change their parcel numbering system must adopt a consistent countywide parcel numbering format. The standard below is implemented when a new numbering system is developed and put in place. Continue using the existing numbering standard for any parcel splits or combinations and maintain numbers as described below.

DOR parcel numbering standard
- Geographic significance and is tied to the Public Land Survey System
- Supports data exchange standards that require use of unique PINs in data sharing
- Complies with former standards developed by the Wisconsin Land Information Board

Standards for a parcel project:
- Maintain previous number for not less than 4 years.
- Create Surrogate number
- Create a local shortened pin for tax bill.
- Survey and identify users and systems of your data.
- Create a data map and cross walk tables prior to implementation
- Others:

66008-1- 122030-102-001-0001-0000001
- 66 = Washington County
- 008 = Town of Farmington
- 1 = East of the 4th principal meridian
- 12 = Town 12 North
- 20 = Range 20 East
- 30 = Section 30
- 1 = NE ¼
- 02 = NW 1/4 1/4
- 001 = lot
- 0001 = block
- 0000001 = Local Parcel Number optional 8-to-12-digit local number

The standard parcel numbering system is based on the Rectangular Survey System. The system contains 13 digits, which combine the township number, range number, section number, quarter section number, quarter-quarter section number and a parcel number. Figure 7-5 illustrates the parcel numbering system after the county and municipal number.

- The first digit identifies whether parcels lie east or west of the Fourth Principal Meridian. The number 4 identifies parcels east of the Meridian and the number 2 identifies parcels west of it.
- The second and third digits identify how far north of the Base Line the township is located.
- The fourth and fifth digits identify the range number from the Fourth Principal Meridian.
- The sixth and seventh digits identify the section number. A 0 must precede sections 1 through 9.
- The eighth digit identifies the quarter section with 1 = Northeast, 2 = Northwest, 3 =Southwest and 4 = Southeast.
- The ninth digit identifies the quarter-quarter section with 1 = Northeast, 2 = Northwest, 3 = Southwest and 4 = Southeast.
- The last four digits identify the individual parcel.

Parcel Numbering Clarifications:

- Parcel numbering can be done via an application.
- Parcel numbering can be done via a script, address gee-code, x, y coord etc.
- Parcel numbering can be done using an auto generate tool.

Figure 7-5

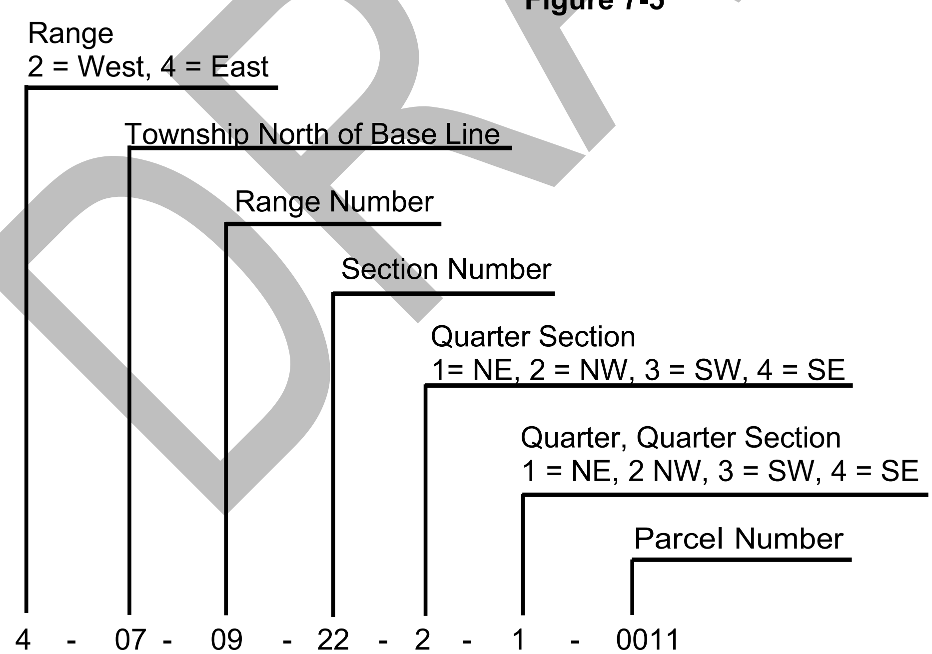


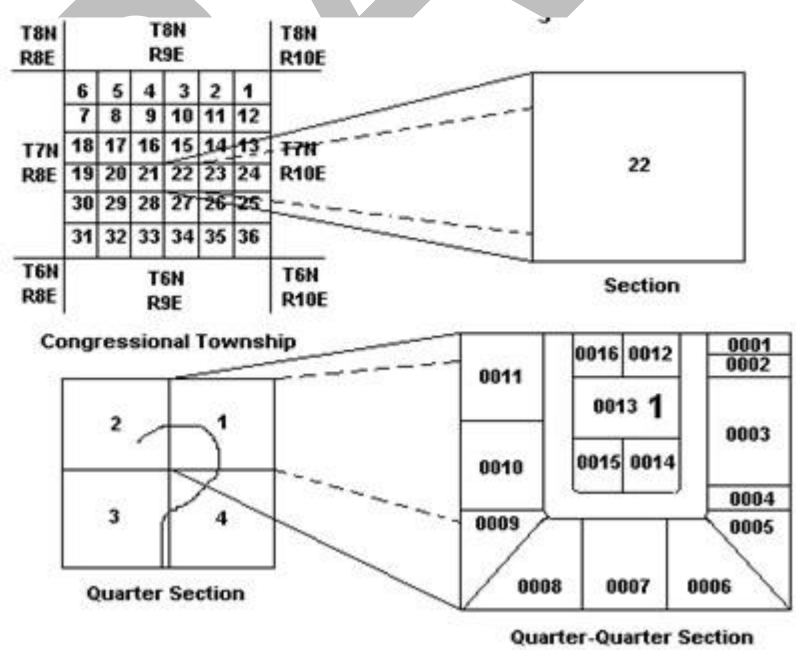
Figure 7-6 identifies the parcel number 4-07-09-22-2-1-0011. The number 4 shows that the parcel is east of the Fourth Principal Meridian. The numbers 07-09 identify Township 7 North Range 9 East. The number 22 identify Section 22, the number 2 identify the northwest quarter section, and the number 1 identifies the northeast quarter-quarter section. The quarter-quarter section is subdivided into 16 lots, the last 4 numbers 0011 identify lot 11.

Number Identification Subdivisions/Additions and Lots

After the quarter, quarter section is identified there are specific applications for individual municipalities to identify the parcel. These identifiers include:

00 – Subdivision
278- Subdivision of the Silver Birch Addition to Wilde River
1900 Lot 19 of the Silver Beach Subdivision –Local NUMBER
Applying this example above from Bayfield County the parcel number would appear:
PIN# 04012243072210027819000 (with hyphens, 04-012-2-43-07-22-1-00-278-19000).
Number I identification
04 Bayfield County
012 Town of Cable
2 West of Fourth Meridian
43 Township 43 North
07 Range 7 West
22 Section 22
1 Northeast Quarter of Section 22
00 It is a Subdivision
278 Subdivision of the Silver Birch Addition to Wilde River
19000 Lot 19 of the Silver Beach Subdivision

Figure 7-6



The two-digit county and three-digit municipality codes can be used at the beginning of the parcel number. While these codes may not be necessary for use within the municipality, they must be used when data is shared over several municipalities, such as in a GIS.

School district numbers are not part of the parcel numbering system because school district boundaries change rapidly and would require frequent changes to the parcel number. This defeats the permanency requirement and makes system maintenance difficult.

Parcels located in more than one-quarter section or quarter-quarter sections are numbered with the quarter section, or quarter-quarter section, containing the greater portion of the parcel. If part of the parcel is sold or subdivided, and the new parcel is located wholly within one-quarter section, or quarter-quarter section, a new parcel number is assigned to identify the location.

When parcels are combined or split, the old parcel numbers are most often retired and new parcel numbers created, since using the old parcel number causes confusion as to whether it identifies the old parcel or the new parcel. Currently, counties utilize various applications to address land splits; therefore, do not systematically retire numbers. Various applications are used in maintaining your system, as a result your tract index for parcel ownership and the subsequent change in conveyance maintains the parcel number change history.

A cross-reference list of retired parcel numbers should be maintained as it provides a historical record for the municipality and for other purposes such as title searches.

The recommended parcel numbering system contains all of the requirements of uniqueness, permanence, simplicity, ease of maintenance, convenience of use, and reference to geographic location mentioned earlier in this chapter.

Coordinate Systems

Legal descriptions which are based on metes and bounds, the rectangular survey system, and lots and blocks are all tied into marks or monuments, which may be destroyed, moved, or obliterated. The state plane coordinate system provides a permanent method of identifying points and minimizes errors resulting from curvature of the earth. Sec. 236.18, Wis. Stats., adopts a coordinate system as a supplemental method for defining and stating the positions or locations of points within Wisconsin. This system is known as the Wisconsin Coordinate System and is tied to the United States Coast and Geodetic Survey (USCGS) system of triangulation, which was established in 1807. (Since that time the USCGS has been renamed the National Oceanic and Atmospheric Administration.) Triangulation is a method of surveying based upon the trigonometric proposition that if three parts of a triangle are known (such as measurements of one side and two angles) the other three parts may be obtained through computation. The USCGS system of triangulation is a nation-wide system of monuments that serve as the basis for all geodetic land measurement in the United States. The monuments are arranged in a series of triangles, the angles and sides of which have been precisely measured. Through triangulation the USCGS has established thousands of these monuments for which position data and coordinates have been established. If a monument is obliterated or lost, its location can be determined through geodetic surveying.

Geodetic surveying, which takes into account the spherical shape of the earth, is highly specialized, requiring the use of special expensive equipment and complex mathematical calculations and reductions in which the ordinary land surveyor is not trained. In order to make the geodetic data of the national survey readily available to land surveyors, and to ensure that the locations of the monuments from the original land survey were permanently recorded, the USCGS developed State Coordinate Systems for each state. The State Coordinate System eliminates many computation problems for local surveyors because it mathematically converts a spherical area (called a zone) into a flat surface. This is known as projection because it is accomplished by geometrically projecting corresponding points from a sphere to a plane.

Auto Generated Parcel Centroid and Parcel Coordinates

Parcel re-numbering projects can be a large undertaking affecting business processes. Fundamental benefits of a geo-located parcel number may be achieved without changing the main business use of the parcel identifier. Various computer applications can auto generate and/or script a parcel number to latitude and longitude (LAT, LONG)**.**

The 2016 XML roll provides a field for LAT, LONG of a point used to express the position or location of a parcel. The data field shall consist of 2 points that in LAT, LONG expressed in decimal degrees. Counties providing an autogenerated parcel centroid coordinate pair in LAT LONG should provide values out to 6 decimal places.

Example: -75.123456,39.123456

Parcel Point Data Representation-Vacant Land

Vacant land should contain LAT, LONG pairs from the centroid of the parcel. Counties possessing additional LAT, LONG in the XML roll for:

- Driveway
- Structure
- Front Door
- Mailbox
- Well
- PLSS Corner

Contact DOR to data map the architecture of the attribute for use in future XML roll expansions. DOR is requesting coordinate pairs for the parcel. Each coordinate, if provided, must be identified by the Unit of Measurement (UOM) in feet or meters if not using a Decimal Degrees LAT, LONG coordinate.

Other Parcel Number Formats

Counties may currently have slight variations from the standard. These parcel number formats are typically an abbreviation of the standard and contain portions of the standard. The following provide examples of these formats:

1. 010-22-09-03-01.02
    a. 010 Municipal number (absent the county number)
    b. 22 Town number
    c. 09 Range number
    d. 03 Section number
    e. 01.02 Parcel code
2. 020-23-08-25:16.04

   a. 020 Municipal number (absent the county number)
   b. 23 Town number
   c. 08 Range number
   d. 25 Section number
   e. :16.04 Government lot (colon indicates government lot)
3. 173-60-84
   a. 173 Municipal number (absent the county number)
   b. 60 Subdivision code
   c. 84 Lot number
4. 173-74-03-15
   a. 173 Municipal number (absent the county number)
   b. 74 Subdivision code
   c. 03 Lot number
   d. 15 Block number
5. 002-0100-25-000
   a. 002 Municipal number (absent the county number)
   b. 0100 Section plus "00" or unique 4000 for a subdivision
   c. 25 Consecutive number for each section/subdivision
   d. 000 Additional breakdown of consecutive number to keep like numbers in the same location within section
6. 206-1045-04-000
   a. 206 Municipal number (absent the county number)
   b. 1045 Unique number for subdivision or unplatted 1/4 section or section
   c. 04 Consecutive number for each section/subdivision
   d. 000 Additional breakdown of consecutive number to keep like numbers in the same location within subdivision/section
7. 37-4-121-011-0100
   a. 37 book
   b. 4 Principal meridian
   c. 1 Town
   d. 21 Range
   e. 01 Section
   f. 1 Quarter section
   g. 0100 Parcel number
8. 03-122-05-226-011
   a. 03 book
   b. 1 Town
   c. 22 Range
   d. 05 Section
   e. 2 Quarter section
   f. 26 Block number
   g. 011 Parcel number

Parcel Numbering Projects

Counties that are transitioning computer systems or undergo a parcel renumbering project, are required to follow the standards and specifications of this manual. Technological advances in computer systems and programming are the basis for the assessment and taxation records standardization requirements. Clearly defined data standards allow for transferring information between users. A standard data format allows for stable and sound infrastructure development. Sec. 73.03(5), Wis. Stats., provides DOR with the authority to standardize property data.

Parcel renumbering projects will have difficulty in meeting roll delivery at or near the first of the year. In these circumstances assessors should work off previous year's roll and reconcile changes to the new roll when it becomes available

Parcel Maps

Maps can become outdated quickly without involvement by the assessor and the RPL. It is desirable to make changes as they occur, if time does not permit, complete changes once a year. In many counties the RPL maintains the maps on a regular basis; however, the assessor should still be involved in the process and report any changes and corrections to the RPL. There are two types of changes that take place:

- Subdividing of parcels, either by individual property owners, recorded subdivisions or land divisions created by new roads or other public works.
- Improvements in the legal description due to updated surveys which can be more accurate than they had been in the past due to new technology. In some instances, changes will require the assigning of new parcel numbers, while others will provide a more complete and accurate description of the property.

The sources of data for maintenance include the following:

1. Recorded conveyance documents
2. Recorded vacated areas (e.g. road or alley)
3. Recorded orders (e.g. quiet title order from judge/circuit court assigning all of described land in title to petitioners)
4. Recorded resolutions (e.g. vacate a public way)
5. Recorded annexations
6. Records of relocation and monumentation of section corners (sec. 59.74(2)(i), Wis. Stats.)

GIS Mapping

The standards in this section are advisory or suggested as a place holder until standards are created and adopted. GIS standards including addresses and parcel numbering applications is an ongoing discussion facilitated by DOR through: State Agency Geospatial Information Committee (SAGIC) Land Information Officers, the WLIA Technical Committee, State Cartographers Office and the Department of Administration (DOA).

Benefits

There are various mapping applications available. A computer assisted mapping system allows large volumes of data to be easily stored and organized for ready reference. Printed reports can be produced as needed, and when maps are desired they can be rapidly and accurately prepared. When all geographic data is stored on a computer, the content of the maps is very flexible. The user can specify the type of map wanted, and the features to be included. The system makes it much easier to maintain current land data and maps.

- GIS provides communities a flexible specification for developing a digital parcel file

suitable for use in a GIS. Because text labeling and the creation of a master address file are integral to extending the usefulness of a digital parcel file, portions of this standard address the creation of those datasets.
- GIS makes it possible to seamlessly display digital property information from more than one community for multi-town mapping and spatial analysis.
- GIS makes it possible to identify a single property parcel statewide based on a single unique identifier.

When a complete set of tax maps is properly maintained, the assessor is provided with an accurate base for the assessment of property. *These maps form the foundation for a permanent parcel numbering system and are essential for correct legal descriptions.*

PLSS – Public land survey system-based parcel maps that are identified as representing the legal description of a parcel are excellent sources of information for the assessor in defining the assessable land areas.

Online Maps

Municipal and county parcel maps are used for assessment purposes in either a paper cadastral format or viewable in electronic formats online. While property boundaries on parcel maps available online or in digital formats (SHP, file geodatabase) serve as a proxy for ownership the line work, and geographic representation of property ownership must be based on records from control points, PLSS monumentation or work done by a licensed professional land surveyor. Counties and municipalities must define the level of accuracy represented. This standard is not meant to provide a standard for developing the authoritative definition of property boundaries or to specify limits for legal boundary determination or property conveyance.

GIS parcel data may not be the equivalent of legal property records or land surveys but can reflect base tax map records and is determined the accurate assessment record in the following scenarios:
- PLSS-based maps digitized off corners and known points
- CSM-based digitizing of parcels.

GIS maps digitized from paper cadastral maps are also acceptable for portraying tax maps and are acceptable for assessment purposes.

Counties should contact DOA's Wisconsin Land Information Program when considering a parcel mapping project.

Parcel mapping projects are defined as the creation of digital parcel geographic representation of all land in the county. Representations of parcels either displayed online or for internal and agency use are not required to follow standards for accuracy tied to PLSS, but it is recommended to obtain survey-grade accuracy for PLSS coordinates and use them to improve parcel mapping accuracy. Digitized parcels that are not PLSS monumented should be identified as such. Counties undertaking a parcel project should do so under a parcel indexing requirement. Parcel indexing at the geospatial level allows for definition of land use, categorization and identification of spatial inaccuracies otherwise not defined on a paper representation.

Orthophotos Suggested Reference Specifications

Projections

Ideally there is no one projection that fits all users' needs for air photography in Wisconsin. Setting a projection standard would not fit everyone's needs and the basis for doing so is unwarranted since technology applications can and will change projections for most advanced users.

Resolution

For assessment purposes resolution at the 6" level or better is preferred. Larger cities may demand a better product in this area; however, there is not a business need for projections greater than 6" in most rural areas.

Obliques

Municipalities contracting for oblique imagery do so for various business needs and requirements. Standards in this area manifest themselves through business requirements.
As the use of obliques become more prevalent in municipal and county applications it is reasonable and probable that assessors will work directly in proprietary software and make contributions in creating data sets. Applications in oblique imagery software include:

- building sketches,
- outbuilding sketching and diagraming,
- infrastructure and utility mapping,
- contamination mapping,
- building height,
- square footage calculations and
- diagraming.

Counties providing these applications to the assessor in a county web application must have the ability to convert building sketch and other PA-500, if the data created is used for assessment purposes.

Accuracy

DOA's Division of Enterprise Technology Geographic Information Office acknowledges the Accuracy American Society of Photogrammetry and Remote Sensing (ASPRS) standards. Class I or Class II standards are defined by the Wisconsin Regional Orthophotography Consortium (WROC). WROC suggests that Class II standards are suitable for most rural assessment work with 6" Pixel Resolution, leaf off, color.

Statewide Parcel Map

2013 Wisconsin Act 20, the 2013-2015 biennial state budget, created directives for state and local governments to coordinate the development of a statewide digital parcel map. The statewide parcel map database is an annual aggregation of local parcel data using GIS.

The statewide parcel map provides the following information that can assist assessors:
- Parcel ID
- Tax Parcel ID
- Parcel Date
- Tax Roll Year
- Owner Name
- Full Mailing Address of Owner
- Full Physical Address
- School District
- Total Assessed Value
- Assessed Value of Land
- Assessed Value of Improvements
- Assessed Forested Value
- Estimated Fair Market Value
- Net Property Tax
- Gross Property Tax
- Class of Property
- Assessed Acres
- Deeded Acres
- GIS Acres
- Parcel Source

Federal Geographic Data Committee (FGDC) Standards

The FGDC content standard for digital geospatial metadata was created:
- To help organize and maintain an organization's internal investment in spatial data
- To provide information about an organization's data holdings for data catalogues, clearinghouses, and brokerages
- To provide information to process and interpret data received from an external source

The FGDC standard has been adopted as the metadata standard for Wisconsin with technical modifications made in conjunction with DOR, the WLIA Technical Committee and DOA. The metadata standard provides over 200 defined data items and a uniform indentation scheme, including all possible metadata and keyword fields for the purpose of searchability.