Chapter 8
Data Collection and Reporting

The organization and accuracy of assessment records determine the effectiveness of the assessment function. *If assessment records are incomplete, inaccurate, or nonexistent, even the best appraisal techniques and procedures will not produce equitable assessments.* Assessment records should be kept and organized in a way that facilitates the following activities:

- Gathering, analyzing, and verifying information
- Measuring and listing real property
- Updating property attributes
- Completion of forms in the field and office
- Valuation and assessment processes
- Statistical analysis
- Completion and delivery of forms to the Supervisor of Equalization office and the Department of Revenue (DOR)
- Presenting evidence to a taxpayer or Board of Review (BOR)

The one-person office (part-time assessor) and the large multi-staff office share common problems with forms management. Some of these problems are the following:

- Data discovery
- Taxpayer compliance
- File updates
- Procedures for filing
- Type of storage
- Data transfer from old forms to new
- Delays in producing forms. (For example, computer downtime)

The different types of assessment offices can have problems that include:

One-Person (Part-time)	**Large Multi-Staff Office**
Variety of job responsibilities	Difficult to keep pace with large volume of available data
Limited time available to spend on the job	Additional indexing and filing problems due to large data volume
Assessor turnover	Large number of staff working with files requires a uniform system of record keeping and additional internal control forms
	Lack of continuity in record system from one assessor to the next

DOR prescribes forms and records for the assessment and collection of general property taxes (see sec. 70.09(3), Wis. Stats.), these forms can be found on the DOR website.

The property record cards, assessment roll, and other supplementary forms are used to record property information. The assessor can then use the information when making assessments or when presenting evidence before the BOR. Those forms prescribed by DOR, under authority of sec. 70.09(3), Wis. Stats., contain important and specific elements that must be utilized by all taxation districts. If a municipality or county has reason to use a form which differs from that prescribed by DOR, they must contact DOR for approval to use an alternate form (sec. 70.09(3), Wis. Stats.). DOR reviews alternate forms to ensure they contain the necessary and prescribed information; are in a similar format to the prescribed form; and that they meet statutory and departmental standards. An assessment office may not use any locally generated form until it has been approved by DOR. Requests for form approval should be sent to:

Wisconsin Department of Revenue
Office of Technical and Assessment Services, M/S 6-97
PO Box 8971
Madison, WI 53708-8971
bapdor@wisconsin.gov

Assessment Forms and Records Background

Prior to 1965, annual and triennial field books were prescribed by DOR. From 1965 to 1971, the annual field books were replaced by a record system which consisted of loose-leaf real estate appraisal cards, aerial photographs, and base maps of each government section. The loose-leaf arrangement allowed each district to store these records in ring binders or in file cabinets. The record system consisted of the appraisal cards and basic maps regardless of whether they were actually kept in a binder or in file cabinets. Many districts preferred to use hard covered ring binders, but districts with a great number of individual parcels found it cumbersome and preferred to store the maps and cards in a cabinet.

This record system was permanent and had the advantage of universal application in both large and small districts and in those counties describing lands by 40 acres (government description) or by combined descriptions. Annual changes were required only where property descriptions were split by sale or where other changes occurred.

The present assessment records and forms are built upon and expand the previous. Design of the current records provides the maximum amount of information and uniformity.

The assessor should contact the county clerk to obtain any of the forms illustrated. Help in filling out the forms can be obtained by contacting the local Supervisor of Equalization office. The addresses and phone numbers for the district offices can be found in the appendix.

Retention of Assessment Records

Elected Assessor

An elected assessor may be the legal custodian of the assessor's office and is responsible for safely keeping all property and records associated with the office. Upon either expiration of the assessor's term of office, or whenever the office becomes vacant, the assessor must turn over all property and records in the assessor's custody to the municipality. This would include all forms (both paper and electronic) including property record cards. All property and records belong to the municipality. The assessor is the physical custodian or caretaker of this property.

Contract Assessor

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. All property and records belong to the municipality. The assessor is the physical custodian or caretaker of this property.

When an assessor leaves the district, a copy of the assessor's records must be provided to the municipality and the subsequent assessor. The outgoing assessor must provide all of the 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. As a best practice, if contract expires at the conclusion of BOR, records shall be transferred within 30 days of that date. If contract expires at the end of the year, records shall be transferred by December 1. In addition, all electronic data must be made available to the municipality, and to the subsequent assessor:

- 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.

State Public Records Board – Records Disposition Authorization

For municipalities that have entered into an agreement with the State Public Records Board, the Board has published the Wisconsin Municipal Records Manual which establishes minimum record retention times. For all other municipalities, sec. 19.21(4)(b), Wis. Stats., states, "The period of time any town, city or village public record is kept before destruction shall be as prescribed by ordinance unless a specific period of time is provided by statute. The period prescribed in the ordinance may not be less than 2 years with respect to water stubs, receipts of current billings and customer's ledgers of any municipal utility, and 7 years for other records unless a shorter period has been fixed by the public records board under s. 16.61 (3) (e) and except as provided under sub. (7)." Exceptions to the 7-year minimum are:

- No assessment roll containing forest crop acreage may be destroyed without prior approval of the Secretary of Revenue. Municipal Clerks must provide access to assessment rolls containing forest crop data for decades. An electronic format should be used when archiving rolls. Municipalities should consult with the county regarding the storage of the assessment roll and PRC data.
- Real Estate Transfer Returns need only be retained for five years.
- A public record as defined in sec. 19.32, Wis. Stats., "includes but is not limited to, handwritten, typed or printed pages, maps, charts, photographs, films, recordings, tapes (including computer tapes) and computer printouts." A public record does not include drafts, notes, preliminary computations, and like material.

See the following from the Wisconsin Department of Justice (DOJ) and the State Public Records Board for information on open records and record retention:

- DOJ's Wisconsin Public Records Law Compliance Guide – public records compliance

- The Wisconsin Municipal Records Schedule Introduction and Revenue Records sections for information on specific record types
- See Chapter 21 for additional information on open records law and the assessor's office.

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 the data needed to locate, identify, analyze, and value a 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.

Property Record Cards (PRC)

Each assessor must maintain a separate PRC (PA-500) for each parcel of agricultural, residential, commercial, and manufacturing property. PRCs in paper format are four-page, folder type cards that can be kept in a ring binder or a file cabinet, and are designed to be used for every parcel of real estate. This data may be stored electronically with the capability of being printed in the appropriate form upon request or need.

If there are two houses on a parcel, the second house can be priced on a secondary PA-500. Agricultural outbuildings can be priced on the "Other Building Improvements" section of the property record card or they can be priced on another supplementary insert form, the Agricultural Work Card (PA-703). Detailed instructions for completing each field on the PRC can be found in Volume II of the WPAM.

Electronic Parcel Data

DOR has posted electronic data common questions. Contact DOR with questions.

DOR required municipalities collect and maintain parcel data electronically by 2013. DOR has informed each municipality via first class mail of the requirement to electronically store assessment data. They have also been informed that any contract or agreement for assessment services must include the electronic data storage requirement.

The assessor must inform the municipality in writing that they are required to store the parcel data in an electronic format. They must receive an agreement from the governing body to maintain automated property record cards and must ensure that the data is stored in a format that meets DOR requirements for transferability. They are also required to inform the municipality where the data will be located.

As with the property record, the municipality owns the electronic data regardless of the contract or the licensing of the software.

Electronic formats that are acceptable for data include non-proprietary formats such as comma delimited text, MS-Access, DB2, SQL, XML. See the DOR website for assessment software vendors that can generate parcel data XML files and comply with DOR's XML parcel data standard. Unacceptable electronic formats are those that cannot be read except by customized or uncommon software. Note that PDF and word processing files do not meet DOR requirements because individual fields and their contents cannot be identified and analyzed electronically. Acceptable formats for photographs include PDF, JPEG, GIF, TIF, and similar formats.

Assessors and municipalities are encouraged, but not required, to share assessment data on the internet, as permitted by law.

Required Data

All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format. ~~Sketches and photographs, if not electronic by 2013, must be collected in an electronic format during the next revaluation or by 2015, whichever comes first.~~ 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 ~~is~~ in an electronic format.

The information required on the PRC (PA-500) in accordance with the *Wisconsin Property Assessment Manual, Volume II* is required to be stored as electronic data. The assessor should be familiar with what information is required for residential, commercial, and agricultural properties. The minimum mobile home data must describe whether the mobile home is real property under sec. 70.17(3), Wis. Stats., or whether it is subject to a parking permit fee under sec. 66.0435(3), Wis. Stats., and include the data used to determine the assessment.

Transfer of Electronic Data to Municipality and New Assessor

The outgoing assessor must provide all the 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. As a best practice, if contract expires at the conclusion of BOR, records shall be transferred within 30 days of that date. If contract expires at the end of the year, records shall be transferred by December 1. 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.

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.

Failure to Comply with Electronic Data Requirement

If an assessor fails to comply with the electronic data requirement, a complaint against the assessor will be filed with DOR which will result in an investigation and possible revocation of the assessor's certification on the basis of misconduct under state law.

Property Characteristics and Attributes

The PRC (PA-500) is the vehicle for collecting property characteristics related to land and improvements, regardless of the property classification. For example, the card allows the assessor to record rental income and expense data for commercial property, acreage enrolled in special forestry programs, the bedroom/bath count for residential properties, and the quality/grade of agricultural land. These data elements are a mere fraction of the number of property characteristics that can be recorded on the PRC. Accurate PRCs are the basis for valuation and, as such, must be as accurate and complete as possible.

While paper PRCs will likely exist for a long time to come, the future of assessment requires that parcel data be converted to digital format. Digital parcel data is ultimately the most efficient and cost-effective means of providing reliable, consistent property assessments. The DOR has begun defining what parcel characteristics will be captured digitally and the format in which data will be stored in order to enhance uniformity within and across municipalities, and to maximize the utility of the information being collected.

~~DOR has defined fifteen data elements that provide basic property information needed to analyze sales. Beginning July 2010, assessors will be required to submit this information to DOR electronically for all sales.~~

Real Estate Transfer Return

Sec. 77.22(1), Wis. Stats., requires that the grantee or an authorized agent shall file a~~n~~ ~~electronic~~ Real Estate Transfer Return (~~e~~RETR) and record the document with the county Register of Deeds Office. Grantor and grantee social security numbers and phone numbers from Real Estate Transfer Returns (RETRs) are confidential under sec. 77.265, Wis. Stats. The electronic format for collecting this information is divided into eleven sections.

- Grantor Section: name, type of grantor, social security number address, telephone number, e-mail address is optional, relationship between grantor and grantee, ownership interest transferred, rights retained
- Grantee Section: name, grantee type, address, telephone number, e-mail address is optional, tax bill address
- Parcel Section: municipality name, parcel number, primary residence, physical property address, section-township-range or subdivision/condominium name, lot/unit number, and block
- Legal Description Section: legal description, if section, township, range was listed in above section.
- Physical Description Section: type of property, predominant use, lot square footage or total acres, MFL/~~P~~FCL acres, feet of water frontage
- Transfer Section: transfer type
- Conveyance Section: conveyance date, document type, tax bill mailing address
- Financing Section: type of financing
- Weatherization Section: exclusion from Commerce's Rental Weatherization Program
- 'Fee Computation Section: total value of real estate transferred, value subject to fee, transfer fee due, transfer exemption number, value of personal property, exempt property from local property tax
- Agents and Preparer Section: agent for grantor and grantee, telephone number, e-mail address is optional, preparer, e-mail address is optional

Understanding and analyzing the RETR information is extremely important. It is the key information source in the sales comparison approach, and it is used in establishing the assessor's level of assessment and the municipality's full value.

~~In 2008, counties began submitting this information to DOR electronically where it is being collected to serve as a centralized Wisconsin sales database.~~ Assessors review each sale and identify those suitable for use in comparable sales analysis and those suitable for use in sales/ratio analysis (refer to instructions for ~~the automated~~ Provide Assessment Data (PAD) ~~system~~ at DOR's website).

Property Tax Exemption Request

The Property Tax Exemption Request Form (PR-230) is a form used by individuals and organizations requesting an exemption from property taxes for real property under sec. 70.11, Wis. Stats. This completed form and additional supporting information is submitted to the local taxation district assessor by March 1 for determination of the property tax status.

Property Owner's Tax Exemption Report

Owners of property exempt under sec. 70.11, Wis. Stats., are required to file a Tax Exemption Report form with the municipal clerk by March 31 of each even-numbered year. There are two versions of this form. The PC-220 is used for single exempt parcels. The PC-220A is to be used for multiple parcels.

The Taxation District Exemption Summary Report, (PC-226) must be filed with the DOR by July 1 of each even-numbered year by the municipal clerk. This form is used to summarize the Taxation District Exemption Reports and the Multi-Parcel Tax Exemption Reports.

Unrelated Business Income Report

This form (PC-227) must be filed with the municipal clerk by March 15 by owners of property exempt under sec. 70.11, Wis. Stats. which was used in the previous year in a trade or business for which the owner was subject to taxation under Sections 511 or 515 of the Internal Revenue Code.

Request for Exemption of Renewable Energy System

This form (PR-303) is available for the property owner to provide the assessor and request an exemption of qualifying energy system property. The form should be submitted to the assessor by March 1 of the current assessment year.

Manufactured and Mobile Home Valuation Worksheet

This form (PA-117) is designed for use in listing and valuing manufactured and mobile homes. The front of the form is used for data collection and includes an area for a sketch of the manufactured or mobile home as well as a valuation summary, listing the indicated value by the cost approach, the market approach, and the final value estimate. The back of the form is used for valuation computations using the cost and market approaches to value. Beginning January 1, 2024, sec. 70.17(3), Wis. Stats., requires real property assessment for all manufactured and mobile homes unless exempt from taxation or subject to the monthly parking permit fee under sec. 66.0435(3), Wis. Stats.

Manufactured and Mobile Home Statement of Monthly Municipal Permit Fee

This form (PA-118) is used for the computation of the monthly parking permit fee in municipalities with a mobile home ordinance under sec. 66.0435, Wis. Stats. Section A is completed by the community operator with the assistance of the manufactured or mobile homeowner and contains a description of the manufactured or mobile home. The assessor records the market value of the manufactured or mobile home as computed on the Manufactured & Mobile Home Valuation Worksheet (PA-117) in Section B. Section C shows how to compute the monthly municipal permit fee and is completed by the local clerk.

Real Property Reporting

Notice of Changed Assessment

This form (PR-301) must be sent out by the assessor if the valuation of any taxable real property changed from the valuation placed on it the previous year. See the Notice of Changed Assessment section in Chapter 7 for requirements. If the property may be subject to a conversion charge, a combined NOA form (PR-402) may be used to provide the assessment change and potential conversion charge. This is an optional form combining the information from the PR-301 and the PR-298.

The form provides space for the reason for the valuation change, the parcel number, the legal description, the Open Book and BOR dates and times, and a phone number that can be used to obtain additional information.

Real Estate Assessment Roll

A completed assessment roll is the final product of many hours of the assessor's work. When the assessor signs the affidavit and attaches it to the assessment roll, the roll becomes the only official assessment record required by statute. The municipal assessment roll is designed so the seven 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 for such special categories as ~~forest crop~~FCL land, woodland tax, ~~managed forest~~MFL land, and all exempt land are also provided in order that all lands can be accounted for, thus minimizing the possibility of omitted property.

Municipal Assessment Report

The Municipal Assessment Report (MAR) (PR-001) is completed and submitted online by the municipal assessor. The MAR is located on the DOR website with instructions.

The MAR is one of the official documents the local assessor is required to file with DOR. The MAR contains detailed information relative to changes to general property in the municipality for the current year.

A MAR (PR-001) must be submitted by the 2nd Monday in June. The type of filing is dependent upon the status of the BOR:

- If the BOR has not adjourned by the 2nd Monday in June, the assessor must submit an “Estimated MAR”.
- If the BOR has adjourned by the 2nd Monday in June, the assessor must submit a “Final MAR”.
- If the assessor has filed a “Final MAR”, he or she should submit an “Amended MAR” only to change the previously submitted Final MAR.

Note: failure to file a MAR may result in review of the assessor’s certification.

The MAR is a summary of all the taxable assessed values of a taxation district. Assessed Values are asked for by class. Information about values is asked for in columns and rows.

Increases and decreases are reported in two columns, and the reasons for changes are reported in rows.

If you have questions regarding the completion of these forms, please contact your Equalization District Office.

Tax Incremental District (TID) Information

Assessors annually provide the value of TIDs to DOR. The information is part of the MAR and is due on the second Monday in June under sec. 66.1105(6)(a), Wis. Stats. When TID value information is not filed by the due date, DOR will develop the current TID value as follows:

- The TID real estate value from last year is utilized
- No economics are applied
- Manufacturing changes are applied

Correction of Errors by Assessors (sec. 70.43, Wis. Stats.)

A section of the assessment roll is designated to record the correction of palpable assessment errors made on the previous year's roll and to correct the taxes collected based on those improper assessments. Palpable errors are listed in sec. 74.33(1), Wis. Stats., and described in Correction of Palpable Errors section in Chapter 7. Valuation errors are not palpable errors and cannot be corrected under this section. Property owners have the responsibility to check the assessment on their properties and appeal to that year's BOR any assessments with which they disagree. The assessor cannot go back a year under the guise of sec. 70.43, Wis. Stats., to "correct" valuation errors made on last year's assessment roll. Only the palpable errors listed in sec. 74.33(1), Wis. Stats. are correctable under 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 previous year, the assessor shall correct that error by adding to or subtracting from the assessment for the **previous** year (the year the error occurred.) The result shall be the true assessed value of the property for the previous year. The assessor shall make a marginal note of the correction on that year's assessment roll.

The dollar amount of the adjustment shall be referred to the BOR and, if certified by that board, shall be entered in a separate section of the current assessment roll, as prescribed by DOR, and shall be used to determine the amount of additional taxes to be collected or taxes to be refunded. The dollar amount of the adjustment may be appealed to the BOR in the same manner as other assessments. The taxes to be collected or refunded shall be determined on the basis of the net tax rate of the previous year, taking into account credits under sec. 79.10, Wis. Stats. The taxes to be collected or refunded shall be reflected on the tax roll in the same manner as omitted property under sec. 70.44, Wis. Stats., but any such adjustment may not be carried forward to future years. The municipality shall proceed under sec. 74.41, Wis. Stats.

As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information on the appeal rights to the BOR. The following are examples of the proper procedure to correct a palpable error:

Scenario 1

A taxpayer attended open book to discuss their assessment with the assessor. During the discussion and review of the property record card, it was discovered that the assessor had erroneously doubled the square footage of the improvement the previous year. While doing the initial calculations, the assessor inadvertently entered the total square footage twice, which doubled the actual square footage of the improvement. The assessor corrected the square footage on the property record card and recalculated the assessment for the current year and made the correction on the assessment roll.

To correct the palpable error for last year's assessment, the assessor recalculated the assessment based on information used last year to determine the correct assessment for that year. The assessor entered a note on last year's roll indicating that a correction was made to the assessment due to a miscalculation of the square footage. The assessor completes the Corrections of Errors by Assessors (PA-5/661) under sec. 70.43, Wis. Stats., by entering the year the correction is for; the parcel/account number, property location and school code, owner's name and address in column a; the previous year's assessed value in column b; the corrected value in column c; in this scenario the assessor would enter the difference between column b and c in column d. (If the error occurred on personal property, the assessor would enter the difference in column e.) The form is attached to the back of the assessment roll so the clerk can complete columns f and g. The total of the corrections is entered on page two. The clerk will then enter the totals on the current year's Statement of Assessment and Statement of Taxes.

The example below shows the information the assessor enters into the correction form.

2011
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Sec. 70.43, Wis. Stats.)

<u>*Note:*</u> *Assessor should complete columns (a) through (e) and forward as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

(a) Parcel/Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip(1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment	(f) Previous Year's Net Mill Rate(2)	(g) T - Tax net school credit L - Lottery credit F – First Dollar credit N – Net Tax(3)
123-4567-89-9876543 NENE Sec 8 4567 Smith, John and Mary 987 Main Rd Anytown, WI 53555	510,000	285,000	(225,000)			

2012 assessment roll.

Book	State No	Page	Year 2012	REAL ESTATE ASSESSMENT ROLL FOR THE	Town of Anytown	COUNTY OF	Badger

KEY TO CODES		
	1.**A** – RESIDENTIAL	5.**E** – UNDEVELOPED
	2.**B** – COMMERCIAL	**5m** – AGRICULTURAL FOREST
	3.**C** – MANUFACTURING	6.**F** – PRODUCTIVE FOREST LAND
	4.**D** - AGRICULTURAL	7.**G** – OTHER

COMPUTER NUMBER PARCEL NUMBER	SCHOOL DIST.	VOL/PAGE – REG. DEEDS	TOTAL ACRES OF DESC.	**ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX**			
NAME & ADDRESS		SEC. TN. RANGE DESCRIPTION OF PROPERTY	C O D E	ACRES	LAND VALUE	IMPROVEMEN T VALUE	TOTAL VALUE
123-4567-89-9876543 4567 Smith, John and Mary 987 Main Rd Anytown, WI 53555		Sec 8 T5N R2E Lot 3 CSM 1459	1A	1.33 1.33	60,000 60,000	~~450,000~~ 225,000 225,000 ~~450,000~~	~~510,000~~ 285,000 285,000 ~~510,000~~

Corrected 2011 assessment roll with marginal note.

Book	State No	Page	Year 2011	REAL ESTATE ASSESSMENT ROLL FOR THE	Town of Anytown	COUNTY OF	Badger

KEY TO CODES		
	1.**A** – RESIDENTIAL	5.**E** – UNDEVELOPED
	2.**B** – COMMERCIAL	**5m** – AGRICULTURAL FOREST
	3.**C** – MANUFACTURING	6.**F** – PRODUCTIVE FOREST LAND
	4.**D** - AGRICULTURAL	7.**G** - OTHER

Corrected due to sq. ft. error

COMPUTER NUMBER PARCEL NUMBER	SCHOOL DIST.	VOL/PAGE – REG. DEEDS	TOTAL ACRES OF DESC.	**ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX**			
NAME & ADDRESS		SEC. TN. RANGE DESCRIPTION OF PROPERTY	C O D E	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
123-4567-89-9876543 4567 Smith, John and Mary 987 Main Rd Anytown, WI 53555		Sec 8 T5N R2E Lot 3 CSM 1459	1A	1.33 1.33	60,000 60,000	~~450,000~~ 225,000 225,000 ~~450,000~~	~~510,000~~ 285,000 285,000 ~~510,000~~

Scenario 2

A property owner appears at BOR. The property owner did not attend the open book session because they were on vacation. The property owner contends that their property should be classified as agricultural and receive use value. As part of their testimony the property owner provides a schedule F from their income tax form and a contract from a local farmer to cut the hay from their fields. The assessor states that they did not have that information when he made the classification of the property.

In this scenario, the assessor is not able to change the classification; however, the BOR can change the classification and the assessment based on sworn oral testimony and evidence.

Scenario 3

On January 30th a business owner contacts the assessor to ask why their tax bill was so high. The property owner was on-line paying their tax bill, but thought it was much higher than previous years. During the discussion it is discovered that an additional zero was added to the furniture and fixtures total. Instead of being $600 the amount was entered as $6,000. The property owner was out of town and could not complete the claim for excessive assessment. Since it was too late to correct the assessment for the prior year, the assessor will correct the error on the current year's assessment roll. The property owner will pay the tax bill as prepared and wait for the adjustment to the current year's tax bill.

The assessor completes the Corrections of Errors by Assessors (PA-5/661) under sec. 70.43, Wis. Stats. They enter the year the correction is for; the account number, property location, school code, and name and address of the property owner are entered in column a. The previous year's assessed value is entered in column b; the corrected value is entered in column c. Since this is a personal property error the difference of column b minus c is entered in column e. The form is placed in the back of the current year's assessment roll when it is received. A Notice of Changed Assessment (PR-301) is sent to the property owner when the current year's notices are sent. The clerk completes the form, prior to the BOR. The BOR certifies the corrected value as being the actual assessment for the prior year.

Corrections of Errors by Assessors form completed by assessor.

2011
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Sec. 70.43, Wis. Stats.)

Note: *Assessor should complete columns (a) through (e) and forward as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

) Parcel/Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip(1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment	(f) Previous Year's Net Mill Rate(2)	(g) T - Tax net school credit L - Lottery credit F – First Dollar credit N – Net Tax(3)
105589 456 Market St 4567 Gray's Woolen Shop 456 Market St Anytown, WI 53555	17,900	12,500		(5,400)		

Scenario 4

The Town of Anytown did a revaluation for 2012. The former assessor retired so the Town hired a new firm for the revaluation. During the process of the revaluation, it was discovered that an error had been made on two parcels the previous year. On one parcel a storage shed had been torn down but still listed on the parcel record card. On the other parcel, an old house with minimal value had fallen down in a windstorm two summers ago. The property owners were not aware that the improvements were still being assessed and asked if the error could be corrected. Since both were palpable errors made by the previous assessor, the current assessor did a sec. 70.43 Wis. Stats. correction.

2011
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Sec. 70.43, Wis. Stats.)

Note: *Assessor should complete columns (a) through (e) and forward as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

(c) Parcel/Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip(1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment	(f) Previous Year's Net Mill Rate(2)	(g) T - Tax net school credit L - Lottery credit F – First Dollar credit N – Net Tax(3)
123-4668-29-3456789 4567 Olson, Jeffrey and Elisa 772 Olson Lane Anytown, WI 53555	162,500	159,700	(2,800)			
123-9876-54-3211234 4567 Black, George and Karen 669 Summit Rd Anytown WI 53555	259,800	254,800	(5,000)			

2012 assessment roll.

Book	State No	Page	Year 2012

REAL ESTATE ASSESSMENT ROLL FOR THE Town of Anytown COUNTY OF Badger

KEY TO CODES

1.**A** – RESIDENTIAL 2.**B** – COMMERCIAL 3.**C** – MANUFACTURING 4.**D** - AGRICULTURAL	5.**E** – UNDEVELOPED **5m** – AGRICULTURAL FOREST 6.**F** – PRODUCTIVE FOREST LAND 7.**G** - OTHER

COMPUTER NUMBER PARCEL NUMBER	SCHOOL DIST.	VOL/PAGE – REG. DEEDS	TOTAL ACRES OF DESC.	**ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX**				
NAME & ADDRESS		SEC. TN. RANGE DESCRIPTION OF PROPERTY		CODE	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
123-4668-29-3456789 4567 Olson, Jeffrey and Elisa 772 Olson Lane Anytown, WI 53555		Sec 15 T5N R2E SE NE Sec. 15		4D 7G	38.50 1.50 40.0	9,200 75,000 84,200	 96,800 96,800	9,200 171,800 181,000
123-9876-54-3211234 4567 Black, George and Karen 669 Summit Rd Anytown WI 53555		Sec 22 T5N R2E NW SE and SW SE, except Lot 1 CSM 1590		4D 5E 5m 7G	45.5 15.0 15.5 2.0 78.0	10,900 18,750 21,700 100,000 151,350	 121,700 121,700	10,900 18,750 21,700 221,700 273,050

Corrected 2011 assessment roll with marginal notes.

Book	State No	Page	Year 2011	REAL ESTATE ASSESSMENT ROLL FOR THE	Town of Anytown	COUNTY OF	Badge r

KEY TO CODES

1.**A** – RESIDENTIAL	5.**E** – UNDEVELOPED
2.**B** – COMMERCIAL	**5m** – AGRICULTURAL FOREST
3.**C** – MANUFACTURING	6.**F** – PRODUCTIVE FOREST LAND
4.**D** - AGRICULTURAL	7.**G** – OTHER

COMPUTER NUMBER PARCEL NUMBER / NAME & ADDRESS	SCHOOL DIST.	VOL/PAGE – REG. DEEDS / SEC. TN. RANGE DESCRIPTION OF PROPERTY	TOTAL ACRES OF DESC.	**ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX**				
				CODE	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
123-4668-29-3456789	4567	Sec 15 T5N R2E						
				4D	38.50	9,100		9,100
Olson, Jeffrey and Elisa		SE NE Sec. 15		7G	1.50	67,500	~~85,900~~	~~153,400~~
772 Olson Lane							83,100	150,600
Anytown, WI 53555								
							83,100	159,700
					40.0	76,600	~~85,900~~	~~162,500~~
123-9876-54-3211234	4567	Sec 22 T5N R2E						
				4D	45.5	10,700		10,700
Black, George and Karen		NW SE and SW SE, except Lot 1 CSM 1590		5E	15.0	18,000		18,000
669 Summit Rd				5m	15.5	20,200		20,200
Anytown WI 53555				7G	2.0	90,000	~~120,900~~	~~210,900~~
							115,900	205,900
							115,900	254,800
					78.0	138,900	~~120,900~~	~~259,800~~

Corrected for bldg. torn down

Corrected for bldg. blown down

Scenario 5

During the annual review of the agricultural classified properties the assessor discovers that a data entry error occurred when entering the acres for a parcel the prior year. The acres should have been 25 acres, but 2.5 acres was keyed.

The assessor completes the Corrections of Errors by Assessors (PA-5/661) under sec. 70.43, Wis. Stats. and files it so it can be attached to the current year's assessment roll when it is received. The assessor then corrects the prior year's assessment roll and places a marginal note on the roll.

2011
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Sec. 70.43, Wis. Stats.)

Note: *Assessor should complete columns (a) through (e) and forward as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

(d) Parcel/Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip(1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment	(f) Previous Year's Net Mill Rate(2)	(g) T - Tax net school credit L - Lottery credit F – First Dollar credit N – Net Tax(3)
123-2468-13-3216548 SW NE Sec 36 4567 Reynolds, Jacob and Arlene 1465 N Riverside Dr. Anytown, WI 53555	310,400	315,700	5,300			

Corrected 2011 assessment roll with marginal note.

Book	State No	Page	Year 2011	REAL ESTATE ASSESSMENT ROLL FOR THE	Town of Anytown	COUNTY OF	Badger

KEY TO CODES

1.**A** – RESIDENTIAL	5.**E** – UNDEVELOPED
2.**B** – COMMERCIAL	**5m** – AGRICULTURAL FOREST
3.**C** – MANUFACTURING	6.**F** – PRODUCTIVE FOREST LAND
4.**D** - AGRICULTURAL	7.**G** – OTHER

COMPUTER NUMBER PARCEL NUMBER / NAME & ADDRESS	SCHOOL DIST.	VOL/PAGE – REG. DEEDS / SEC. TN. RANGE DESCRIPTION OF PROPERTY	TOTAL ACRES OF DESC.	**ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX**				
				CODE	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
123-2468-13-3216548		Sec 36 T5N R2E			25.0	5,900		5,900
SW NE Sec 36	4567			4D	~~2.5~~	~~600~~		~~600~~
		SW NE		5E	5.0	2,000		2,000
Reynolds, Jacob and Arlene				5m	8.0	2,800		2,800
1465 N Riverside Dr.				7G	2.0	90,000	215,000	305,000
Anytown, WI 53555						100,700		315,700
					40.0	~~95,400~~	215,000	~~310,400~~

Corrected due to acreage error

Scenario 6

The Town of Anytown, Badger County hired a new assessor for 2012. As the new assessor was reviewing the records, they reviewed the letters from the Department of Natural Resources (DNR) confirming the enrollments into the Managed Forest La~~wnds~~ (MFL) land program. As part of the review, they double-checked the confirmation letters against the 2011 assessment roll. It was discovered that 15 acres on one parcel were not classified as MFL. The assessor confirmed with the DNR that the 15 acres were enrolled in the MFL program the previous year, indicating that a palpable error had occurred in the previous year.

The assessor completed the Corrections of Errors by Assessors (PA-5/661) under sec. 70.43, Wis. Stats., corrected the 2011 assessment roll and made a note in the margin explaining the correction. The form was placed in the 2012 assessment working file to be attached to the 2012 assessment roll when it was completed.

2011
(Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Sec. 70.43, Wis. Stats.)

Note: *Assessor should complete columns (a) through (e) and forward as part of the assessment roll. Send to clerk electronically as well, if possible. The clerk will complete columns (f), (g), and totals.*

(e) Parcel/Account Number Property Location & School Code Owner's Name, Street Address, City, State, Zip(1)	(b) Previous Year's Assessed Value	(c) Corrected Value	(d) **Real Property** Amount of Adjustment (c-b)	(e) **Personal Property** Amount of Adjustment	(f) Previous Year's Net Mill Rate(2)	(g) T - Tax net school credit L - Lottery credit F – First Dollar credit N – Net Tax(3)
123-8523-13-2152914 SW NE, Pt. SE NE Sec 21 4567 Blake, Arnold and Jill 2358 Farmland Road Anytown, WI 53555	346,400	326,900	(19,500)			

Corrected 2011 assessment roll with marginal note.

Book	State No	Page	Year 2011

REAL ESTATE ASSESSMENT ROLL FOR THE Town of Anytown COUNTY OF Badger

KEY TO CODES		
	1.**A** – RESIDENTIAL	5.**E** – UNDEVELOPED
	2.**B** – COMMERCIAL	**5m** – AGRICULTURAL FOREST
	3.**C** – MANUFACTURING	6.**F** – PRODUCTIVE FOREST LAND
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COMPUTER NUMBER PARCEL NUMBER	SCHOOL DIST.	VOL/PAGE – REG. DEEDS	TOTAL ACRES OF DESC.	**ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX**				
NAME & ADDRESS		SEC. TN. RANGE DESCRIPTION OF PROPERTY		CODE	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
123-8523-13-2152914		Sec 21 T5N R2E						
SW NE, Pt. SE NE Sec 21 4567				4D	40.0	9,500		9,500
		SW NE, Pt.SE NE		5E	5.0	2,000		2,000
Blake, Arnold and Jill				5m	8.0 ~~23.0~~	10,400 ~~29,900~~		10,400 ~~29,900~~
2358 Farmland Road				7G	2.0	90,000	215,000	305,000
Anytown, WI 53555						111,900		326,900
					55.0 ~~70.0~~	~~131,40~~	215,000	~~346,400~~

Corrected 15 ac should be MFL

1. ~~P~~FCL REG. ENTERED BEFORE 1/1/72
2. ~~P~~FCL REG. ENTERED AFTER 12/31/71
3. ~~P~~FCL SPECIAL CLASSIFICATION
4. COUNTY FOREST CROP
5. MFL OPEN ENTERED AFTER 2004
6. MFL CLOSED ENTERED AFTER 2004
7. MFL OPEN ENTERED BEFORE 2005
8. MFL CLOSED ENTERED BEFORE 2005

CODE	ACRES	VALUE
6	15.0	39,000

Correction of Errors After Extension of Taxes

The options for correction of errors depend on when the error is discovered. Under no circumstance should an assessor add/subtract the amount of the assessment error from the next year's assessment.

Errors discovered after the extension of taxes but before January 31 (due date of taxes) have three options available.

Option 1: The property owner pays the taxes, and files a claim for unlawful tax under sec. 74.35, Wis. Stats. This option allows the property owner to document the problem and allows the assessor time to verify the facts. The assessor provides the municipality with a written explanation of the facts and agrees that it fits the definition of an error. The municipality approves the claim and proceeds on the recovery of the unlawful tax. This option is only available **before** January 31.

Option 2: Rescind all or part of the tax after written documentation from the assessor and a municipal resolution under sec. 74.33(1), Wis. Stats., if all conditions are met. Use this option as a last resort, after the timeframe for sec 70.43, Wis. Stats., has passed.

Option 3: The assessor creates an entry, under sec. 70.43, Wis. Stats., in the Correction of Error by Assessor section of next year's roll. This option is used when there is no agreement between the property owner and assessor that an error exists or the dollar impact of the error. This option allows for review by the BOR.

Errors discovered between January 31 and the signing of the assessment roll affidavit have 2 options available.

Option 1: Rescind or refund all or part of taxes under sec. 74.33(1), Wis. Stats., if all conditions are met.

Option 2: The assessor creates an entry, under sec. 70.43, Wis. Stats., in the Correction of Error by Assessor section in the current year's roll. The prior year's net tax rate (Net Mill Rate) is used to calculate the taxes to be refunded or additional taxes due. The refund/additional taxes are refunded/paid at the same time as the current year's taxes. This option allows for review by the BOR.

Errors discovered between the assessor signing the assessment roll affidavit and the close of the BOR.

The BOR could exercise its authority and ask the assessor to invoke sec. 70.43, Wis. Stats. (sec. 70.47(6) and (10), Wis. Stats.) The BOR should have the assessor and property owner provide sworn oral testimony to provide a basis for their decision.

In all cases, the municipal clerk should file a claim for refund of illegal tax under sec. 74.41, Wis. Stats. The form is located on the DOR website.

Correction of Error-by Assessors (PA-5/661) under sec. 70.43, Wis. Stats., is located on the DOR website.

Income and Expense Questionnaire

The collection of income and expenses is collected on the Gross Annual Property Expenses form (PR-323). To appeal the assessment, property owners are required to provide the assessor with this information no later than 7 days before the first meeting of the BOR under sec. 70.47(7)(af), Wis. Stats.

Occupational Tax Forms

There are three occupational tax forms which are filled out by the owner, agent, bailee, or consignee and returned to the assessor by February 1 every year. The forms are for iron ore concentrates, coal, and petroleum. Failure to file these forms or falsifying the information can result in fine not exceeding $1,000.

Notice of Personal Property Assessment

This form (PR-299) is sent out by the assessor to notify taxpayers of their personal property assessments. The form provides space for indicating whether the assessment is on a new account or is a doomage assessment, the municipality, location of the personal property, total assessed value, BOR date, and the assessor's telephone number.

Miscellaneous Forms

The assessor must be familiar with the following forms.

Board of Review Member Training Affidavit

This affidavit (PA-107) must be electronically filed each year with DOR prior to BOR under sec. 70.46(4) Wis. Stats.

Objection Form for Real and Personal Property Assessment

Taxpayers who wish to appeal their assessments are required to complete a written objection form which is filed with the BOR clerk prior to appearing before the Board.

The Objection Form for Real Property Assessment (PA-115A) provides space for the assessment, legal description, opinion of value, pertinent property information, and owner's or agent's name, address, and signature.

The Objection Form for Personal Property Assessment (PA-115B) provides space for the assessment, opinion of value, and owner's or agent's name, address, and signature.

Summary of Board of Review Proceedings

This summary (PA-800) is prepared by the BOR clerk after the BOR has completed all of its determinations. The summary provides space for the taxpayer's name, property description or designation, amount of assessment that the taxpayer objected to, names of any witnesses, and the BOR's determination. Once completed, this summary is filed with the BOR proceedings.

Notice of Board of Review Determination

This notice (PR-302) is sent from the BOR to the objector or the agent thereof. This form indicates the amount of the assessment as finalized by the BOR and an explanation of the taxpayer's further appeal rights and procedures.

Statement of Assessments (SOA) (PA-521)

Under sec. 70.53, Wis. Stats., the SOA is submitted to DOR by the second Monday in June or after the BOR and the roll includes all BOR adjustments. After the BOR has met and finalized the assessment for a particular year, the local clerk, or designated official, submits a Clerk's SOA to DOR. See DOR's Assessment and Tax Roll Instructions and SOA common questions for additional information.

Use Value Conversion Charge Calculation Worksheet

The Bureau of Equalization developed a worksheet to assist in calculating the conversion charge prior to 2003. The worksheet is available on DOR's website. County treasurers are responsible for collecting the charge.

Agricultural Land Conversion Charge

This form, (PR-298), should be sent with the Notice of Changed Assessment (PR-301) when lands formerly classified as agricultural have been converted to another use. The intention of the form is to notify property owners of the potential land conversion charge.

Summary of Open Book Actions

The Summary of Open Book Actions (PR-130), is a mandatory form. The form can be used by the municipal clerk to ensure all Open Book changes were entered on the Assessment Roll prior to BOR. It is also a record of the changes in assessment of an individual property, and will aid the assessor in the future when valuing the property. The assessor must provide the original form to the municipal clerk. The assessor must also save a copy of the form with the property record.

Electronic Filing

Electronic submission and signatures are generally allowable unless specified otherwise. Secs. 137.11 - 26, Wis. Stats., provide regulation of electronic transactions and records. The WPAM mandates the following forms be filed electronically:

1. Real Estate Transfer Return (~~e~~RETR)
2. Board of Review Member Training Affidavit (PA-107)
3. Municipal Assessment Report (~~MAR~~PR-001)
4. Statement of Assessment (PA-521C)
5. Statement of Taxes (PA-5/632)

The WPAM specifically provides the following may be submitted electronically:

1. Property Record Card (PA-500) (DOR XML standard)
2. Electronic Assessment Roll (DOR XML standard)

Form Index

Samples of the forms are provided in WPAM Forms Chapter and on the DOR website.

Form Number / Subject	Title	Purpose	Who Completes	Who to Send To
PA-002 Occupational Tax	Operators of Iron Ore Concentrates	One of the three occupational tax forms which are filled out by the owner, agent, bailee, or consignee every year.	Property Owner/Agent	Local Assessor

Form Number Subject	Title	Purpose	Who Completes	Who to Send To
PA-006 Occupational Tax	Operators of Coal Docks	One of the three occupational tax forms which are filled out by the owner, agent, bailee, or consignee every year.	Property Owner/Agent	Local Assessor
PA-014 Occupational Tax	Petroleum Products	One of the three occupational tax forms which are filled out by the owner, agent, bailee, or consignee every year.	Property Owner/Agent	Local Assessor
PA-105 Appeal	Agent Authorization – Property Assessment	Provide written documentation to assessor or BOR Clerk that the person appearing is authorized to represent the property owner.	Property owner	Local assessor or BOR Clerk
PA-115A Appeal	Objection Form for Real Property Assessment	Written objection form to appeal their assessments to the BOR prior to appearing before the Board.	Property Owner/Agent	Local Clerk
PA-115B Appeal	Objection Form for Personal Property Assessment	Written objection form to appeal their assessments to the BOR prior to appearing before the BOR.	Property Owner/Agent	Local Clerk
PA-117 Manufactured & Mobile Home	Manufactured & Mobile Home Valuation Worksheet	Lists and values manufactured and mobile homes by the cost approach and the market approach including the final value estimate, a sketch of the mobile home, and other data.	Local Assessor	Local Clerk
PA-118 Manufactured & Mobile Home	Monthly Municipal Permit Fee	Computes the monthly parking permit fee in municipalities with a mobile home ordinance under sec. 66.0435, Wis. Stats.	Park Operator/ Owner/ Assessor	Local Clerk
PA-205 Assessed Value	Extension Request – Property Assessment	Request an extension of time to become compliant with the electronic assessment data requirement.	Assessor/ municipality	Office of Technical & Assessment Services
PA-500 Assessed Value	Property Record Card	Provides an itemization of information including values for residential and agricultural properties.	Local Assessor	Local Clerk
PA-521C Assessed Value	Statement of Assessment	Records the aggregate assessed value of all property.	Local Assessor	Local Clerk
PA-533 Assessed Value	Assessor's Affidavit	Sworn statement to finalize valuation of entire tax district.	Local Assessor	Local Clerk
PA-539-2 Assessed Value	Real Estate Assessment Roll	Official assessment record.	Local Assessor	Local Clerk

Form Number / **Subject**	**Title**	**Purpose**	**Who Completes**	**Who to Send To**
PA-5/661 Assessed Value	Sec.70.43, Wis. Stats Correction of Errors by Assessors	Records the correction of palpable assessment errors made on the previous year's roll.	Local Assessor	Local Clerk/ Treasurer.
PA-703 Assessed Value	Agricultural Work Card	Supplementary insert for PA-500 form.	Local Assessor	Local Clerk
PA-800 Appeal	Summary of Board of Review Proceedings	A summary report prepared after all of the BOR determinations are completed.	Local Clerk BOR Clerk	District Supervisor of Equalization
PC-220 Exemption	Tax Exemption Report	Used to report various attributes of an individual exempt property.	Property Owner/Agent	Local Clerk
PC-220A Exemption	Multi-Parcel Tax Exemption Report	Used to report various attributes of multi-parcel exempt properties. Some exempt properties are not required to report.	Property Owner/Agent	Local Clerk
PC-226 Exemption	Taxation District Exemption Summary Report	Records the total number of exempt properties by purpose and value from a compilation of forms PC-220 and PC-220A.	Local Clerk	DOR- LGS
PC-227 Exemption	Unrelated Business Income Report	Report property exempt under sec. 70.11, Wis. Stats. that was used in the previous year in a trade or business for which the owner was subject to tax under IRS Code 511 or 515.	Property Owner/Agent	Local Clerk
PR-100 Assessed Value	Municipal Assessment Report (MAR)	Provides changes in assessed values and reasons for the changes between the prior year and the current year within a taxation district. TID valuation changes are included in the MAR.	Local Assessor	DOR-Equalization
PR-130 Assessed Value	Summary of Open Book Actions	Form is used to report and explain changes made by the assessor at Open Book and is used as a record of the change in assessment.	Local Assessor	Local Clerk
PR-230 Exemption	Property Tax Exemption Request	Form used for requesting an exemption from property taxes for real and personal property.	Property Owner/Agent	Local Assessor

Form Number Subject	Title	Purpose	Who Completes	Who to Send To
PR-231 Exemption	Low Income Property Owner's Certification of Occupancy	Used to determine property tax exemption as low-income housing (Sec. 70.11(4a)(g)1, Wis. Stats.) March 1 deadline.	Property Owner/Agent	Local Assessor
PR-297 Assessed Value and Real Property	Notice of Amended Assessment at Open Book and Waiver of Amended Assessment Notification	Used when changes are made at the Open Book. Property owner agrees to waive the right to receive an Amended Notice of Changed Assessment 15 days in advance of the BOR, except for any year that the taxation district conducts a revaluation under sec. 70.05, Wis. Stats., the notice shall be sent at least 30 days before the meeting of the BOR. Owner may appeal the assessment to the BOR.	Local Assessor	Property Owner
PR-298 Assessed Value and Real Property	Agricultural Land Conversion Charge	Notifies property owners of classification change for converting agricultural land to another use resulting in a conversion charge.	Local Assessor	Property Owner
PR-299 Assessed Value	Notice of Personal Property Assessment	Notifies property owners of their personal property assessments.	Local Assessor	Property Owner
PR-300 View Notice	Request to View Property Notice	Notifies property owners of their rights, options, and responsibilities with regard to view of the property under sec. 70.05(4n), Wis. Stats.	Local Assessor	Property Owner
PR-301 Assessed Value	Notice of Changed Assessment	Document sent when valuation of taxable real property changed from the valuation placed on it from the previous year. Not required for agricultural land assessment changes of $500 or less.	Local Assessor	Property Owner
PR-302 Appeal	Notice of BOR Determination	Form indicates the amount of the assessment as finalized by the BOR.	Local Clerk BOR Clerk	Property Owner/Agent
PR-303 Exemption	Request for Exemption of Renewable Energy	Used to provide the assessor information on an exempt renewable energy system under sec. 70.111(18), Wis. Stats.	Property Owner	Local Assessor
PR-323 Assessed Value	Income & Expense Questionnaire	Form provides income information to the assessor are required by sec. 70.47(7)(af), Wis. Stats.	Property Owner/Agent	Local Assessor

Form Number Subject	Title	Purpose	Who Completes	Who to Send To
PR-324 Assessed Value	Agricultural Classification Conservation Program Information Request	Assists the local assessor in determining the proper classification of agricultural land for assessment purposes under sec. Tax 18, Wis. Adm. Code.	Property Owner/Agent	Local Assessor
PR-401 Assessed Value	Agricultural Use Value Conversion Chart Report	Local assessor uses to provide the County Treasurer with information necessary to compute the agricultural land Conversion Charges	Local Assessor	County Treasurer
PR-402 Assessed Value	Combined Notice of Changed Assessment	Optional document sent when valuation of taxable real property changed from the valuation placed on it from the previous year and notifies property owners of classification change for converting agricultural land to another use resulting in a conversion charge. Not required for agricultural land assessment changes of $500 or less. The information on this document is a combination of information from PR-301 and PR-298.	Local Assessor	Property Owner
PR-800 Assessed Value	Annual Assessment Report	The form provides a consistent format for the assessor to provide information to the municipality.	Assessor	Municipality

Form Subject Index

Appeal	Assessed Value	Exemption	Mobile Home	Occupational Tax	Personal Property	Real Property

PA-105 PA-107 PA-115A PA-115B PA-800 PR-302	PA-100 PA-205 PA-500 PA-521C PA-533 PA-539-2 PA-5/661 PA-703 PR-100 PR-130 PR-297 PR-298 PR-299 PR-300 PR-301 PR-323 PR-324 PR-402 PR-800	PC-220 PC-220A PC-226 PC-227 PR-230 PR-231 PR-303	PA-117 PA-118	PA-002 PA-006 PA-014	PR-299	PR-297 PR-298 PR-300 PR-301 PR-324 PR-401 PR-402

The forms listed in the charts above are on the DOR website under different headings:

- Under Government – Property Tax Forms
- Under Government – Property Tax Exemption Forms
- Under Government – Property Assessment Forms
- Under Government – State Prescribed Forms
- Under Utility Tax – Utility Tax Forms