

2018 Annual Assessor Meeting Questions

The following questions were asked during the 2018 DOR Annual Assessor Meetings conducted in Eau Claire, Wausau, Green Bay, Madison and Waukesha. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

A. Municipal Assessment Report (MAR)

1. Are there Internet browser specifics on accessing the new MAR?

- There are no browser restrictions; however, DOR supports and tests our forms using Internet Explorer and Google Chrome

2. Does new Tax Incremental District (TID) information auto-fill from the preceding year?

- If the TID existed in the prior year, the total prior year value auto-fills in the form
- If the TID is new, there is no prior year data to auto-fill

3. If I submit the MAR using my CAMA system every year, do I need to do anything to submit using CAMA in 2019?

- DOR will provide CAMA vendors with the updated file schema (file layout). If a CAMA vendor needs to modify their system, they will inform their customers of the changes.

4. Once I submit my data using CAMA, can I look up what I submitted by logging into the MAR form?

- Yes

5. Does the system send the confirmation number to an email address?

- No. The system does not have that capability.

6. Can the system feed the confirmation number back into a CAMA system?

- No. The system does not have that capability.

7. Do I need to re-authenticate for each municipality?

- No. Authentication is associated with the user, and the user's computer and internet provider. It is not associated with a specific municipality.
- After you complete the authentication step and access the filing system, you are able to file for any municipality you assess

8. Will I be able to access prior year submissions in the new system?

- No. You cannot access prior year submissions directly from the system. Therefore, it is important to save a copy of the submission to your computer.

B. Telecommunication Property

1. Is telecommunication property valued as real estate or personal property?

- Telephone company property includes real estate and personal property. Personal property includes outside plant (cable, wire and poles); central office equipment (circuit and switch); administrative office furniture and equipment; towers; antennae; and supplies.

2. Are there any cases where both local and DOR assess the same telecommunication property?

- There is no case where local and DOR assess the same telecommunication property. A list of state-assessed telephone companies is published on DOR's website each year.
- Telecommunication personal property is exempt from the local property tax administered under Chapter 70 of the Wisconsin Statutes
- Real estate may change use to or from telecommunication use. When this occurs, the property is shifted from local property assessment to state telecommunication property assessment tax and vice-versa.

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3. Is a telecommunication property ever exempt?

- Yes. Telephone company property is exempt from the local property tax administered under Chapter 70 of the Wisconsin Statutes.

4. What happens to the value when personal property goes away?

- Until legislation is passed, any effect of Chapter 76 telephone company property is speculative.

C. General

1. Do assessors need to produce a paper property record to comply with requirements in the Wisconsin Property Assessment Manual (WPAM)?

- Yes. If requested, assessors must have the capability to produce a paper property record. See page 7-39 of the WPAM. Assessors may develop an assessment system property record and submit to DOR for approval if the record is different than the state prescribed version. Send the proposal record to bapdor@wisconsin.gov.
- See WPAM pages 7-2, 7-35 through 7-41 for additional information

2. What is the process when an assessor is denied entry and cannot obtain interior information?

When denied an interior entry, the assessor must still follow state law, the WPAM, and assess property at its market value. The assessor must make reasonable attempts to obtain and verify information to determine the assessment based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings. The assessor must be able to defend the assessment in relation to the assessment of similar properties.

3. Do crops need to be harvested annually for the land to qualify as agricultural?

Generally, yes. Crop harvesting supports the agricultural classification requirement of a devotion primarily to agricultural use.

- Land qualifying for agricultural classification is devoted primarily to a qualifying agricultural use during the prior production season and compatible with agricultural use on the January 1 assessment date
- Use caution when removing lands from the agricultural classification if the property experienced drought or flooding. The assessor should look at the property's history, the property owner's intent, and the conditions of nature when determining whether the property should be removed from agricultural classification.
- See WPAM Chapter 14, 14-3 and 14-7
- Reminder: classification reviews are an annual requirement

4. Do deer plots qualify as agricultural land?

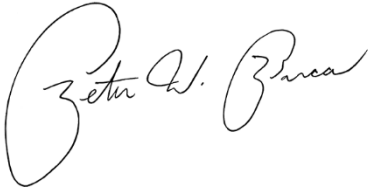
Generally, no:

- Land qualifying for agricultural classification is devoted primarily to a qualifying agricultural use during the prior production season and compatible with agricultural use on the January 1 assessment date
- The key to classification is actual use, Chapter Tax 18.05, Wis. Admin. Code, lists subsectors 111 and 112 of the North American Industry Classification System (NAICS) of the U.S. Office of Management & Budget as qualifying agricultural uses. Game preserves, hunting preserves, and game propagation are listed under subsector 114 and not agricultural.
- See WPAM Chapter 14, 14-8 – 14-10

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, reading "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue