

Provide Assessment Data Manual (PAD)



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I. Introduction

After an electronic Real Estate Transfer Return (eRETR or transfer) is filed, the Wisconsin Department of Revenue (DOR) conducts an automated review generating a list of transfers that are potentially either arm’s-length or not arm’s-length. The list is termed potential since you, the assessor, must determine whether a transfer is arm’s-length.

If a transfer is initially identified as arm’s-length, you need to take action in PAD. Prior to addressing those sales in PAD, you must first review the transfers identified as not arm’s-length to confirm the rejection. You can view them in the eRETR system (not PAD). If you determine that a transfer initially rejected by DOR is arm’s-length, contact the [Equalization Bureau District Office](#) in your area and we will place the transfer into PAD for you to address.

DOR created PAD to streamline the gathering of assessments, property types and attribute data, and to give assessors the ability to submit assessment and sales information electronically. It also provides assessors access to statewide sales data that indicates which sales were determined to be useable as arm’s-length market sales and valid for ratio purposes.

Purpose of manual

These instructions are intended to explain how to enter assessment data and parcel level attribute data in PAD and briefly discuss how to determine if you should consider a sale useable for arm’s-length and ratio purposes.

- For an in-depth analysis on how to determine if you should consider a sale arm’s-length and if it is useable for ratio purposes, review Section IV of this manual, "Entering Data in the PAD System"
- For information on arm’s-length sales, review Chapter 14 of the [Wisconsin Property Assessment Manual \(WPAM\)](#)

II. General Instructions – PAD & WAMS ID

A. Analyzing a sale in PAD

1. Determine if the sale includes any property classified as manufacturing

If it does:

- a. Check the box indicating manufacturing property is involved in the sale
- b. You do not need to provide any further information for this sale
- c. Submit the sale

2. Provide validation information about the sale

- a. Dropdown menu offers typical choices about the validation steps
- b. If the dropdown menu does not adequately describe the situation, provide comments using the "Other" option

3. Determine if the sale is an arm's-length (market) transaction

- a. If the sale is not an arm's-length transaction
 - Reject the sale and enter the rejection reason in the arm's-length field
 - Click one of the submit buttons to complete the sale
- b. If the sale is useable as an arm's-length (market) transaction
 - Determine if the sale is useable for ratio purposes
 - If it is useable for ratio purposes, complete the class and assessment sections
 - **Note:** If the January 1 assessment is not representative of the property that sold, reject the sale for ratio purposes

4. Provide the property type for the sale – property type descriptions and codes are located on our [eRETR Training/Help page](#)

5. If any parcel in the sale includes improvements, provide the improvement attribute data for each parcel in the sale (if you mark vacant parcels as such, you are not required to provide attribute data)

B. Accessing the PAD System

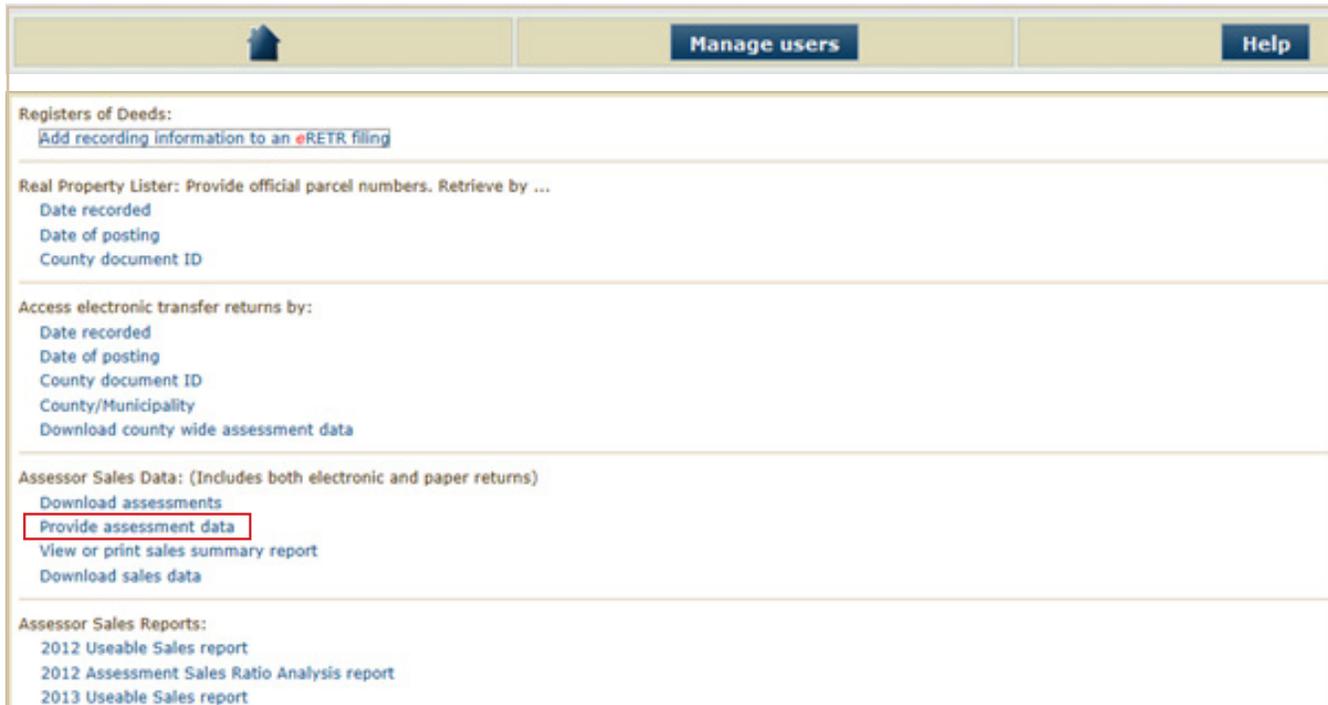
1. WAMS ID

- Since PAD is part of the eRETR system, you must have a WAMS ID and password to access the system
- WAMS ID is a permanent ID and password from the Wisconsin Department of Administration
- You use the WAMS ID to access many secured state web applications
- **Note:** You use the same login process when accessing the ECR, MAR and TAR
- Visit the [WAMS ID page](#) for registration and ID/password help

2. Logging in to eRETR – from DOR's website

- a. Click the "eRETR" button under "Online Services" on our [home page](#)
- b. Select the "eRETR System Login – Assessors & Local Government Officials" link and logon using your WAMS ID and password
- c. Review the eRETR – electronic Real Estate Transfer Return confidentiality information and click "I agree"
- d. You are now on the eRETR home page for Assessors
- e. Click the "Provide assessment data" link (see below)

Figure 1: Assessor's Home page



III. General PAD System Information

A. Menu bar – do not use your internet browser's back arrow button – this will log you out of the eRETR system. Instead, use the Menu bar to navigate through the system.

Figure 2: Assessor's Home page menu bar



Menu bar varies from page to page. Three things on the menu bar that will never change are:

- **Home** – return to the home page
- **Help** – get help for the current page
- **Quit** – quit the application at any time

B. Inactivity – for security, the user is automatically logged out of the eRETR system after 30 minutes of inactivity

C. Editing submitted information

- You can edit assessment information you already submitted if it's within the same week you submitted it
- Each Saturday, information submitted in the PAD system is uploaded to DOR's database and is removed from PAD
- If you need to make corrections after the assessment data is uploaded to DOR's database, contact the [Equalization Bureau District Office](#) in your area

Note: If a transfer return is deleted from the database and re-entered with corrected information (an amended transfer return), the sale may re-appear on the list of sales needing assessment data.

Note: An assessor can only access sales in the PAD system for his or her municipalities. If you are able to access a municipality where you are not the statutory assessor, or are unable to access a municipality where you are the statutory assessor, please notify the [Equalization Bureau District Office](#) in your area.

IV. Entering Data in the PAD System

Steps

Step 0: Select Provide Assessment Data link from the eRETR assessor's home page

Step 1: Select a county

Step 2: Select a municipality

Figure 3: Municipality List page

Note: If there are sales in a municipality that need assessment data, the number of sales is indicated in the "Needs assessor response" column (see below).

Select municipality	Needs assessor response	Needs manufacturing response
<input type="text"/>		
Adams, Town Of	0	0
Albany, Town Of	32	0
Albany, Village Of	25	0
Belleville, Village Of	18	0

Step 3: Select a sale from the list by clicking the sale's "Conveyance date" link

You are now on the "Search Results" page which lists the sales in the selected municipality needing assessment data (see Figure 4 on next page).

a. Each sale lists the following from the eRETR:

- Conveyance date
- Doc no.
- DLN # (DOR sale #)
- Parcel number
- Grantor name
- Grantee name
- AD? (Assessment Data Provided?)

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b. PAD Search Results page – shows the list of useable sales for a given County and Municipality and the indicators in the "AD" column (described below). The Browse history pane allows the user to re-select a county or municipality. Each of the columns has a circle to the right of the column heading. If you click the circle, the columns sort by ascending, descending or original order. A maximum of 100 sales appear per page.

Figure 4: Search Results page

Browse history					
Reselect county		>	Adams	>	Adams, City Of
Conveyance date	DLN	Parcel number	Grantor name	Grantee name	
2012-01-13	201200239984633	201-00462-0000	JP MORGAN CHASE BANK, NATIONAL ASSOCIATION ET AL,	LARSON, CLIFFORD D.	
2012-02-14	201201159918085	201-00859-0000	PITTSLEY, JESSE C.	ADAMS COMMUNITY THEATRE, LTD.,	
2012-02-13	201201219923629	201-00189-0000	MIDTHUN, DENNIS C.	PEARCE COMPANIES, LLC,	

c. AD? definitions

- I** – **Posting** assessment data was started but is incomplete. The prior work on this sale was saved, but not submitted (perhaps because more information is needed).
- N** – **Posting** assessment data has not started yet
- Y** – Assessment data was submitted and can be reviewed and changed until Saturday, when the information is loaded to the DOR's database. After Saturday, the sale no longer appears in the list of sales that need assessment data.
- M** – Sale involves manufacturing and will be reviewed by DOR

Note: If a sale is listed in the wrong municipality, please contact the [Equalization Bureau District Office](#) that handles that county. Provide the DLN (document locator number or sales number), county, and municipality.

d. Helpful Hints for the Provide Assessment Data pages:

- Help button** – provides general screen information and helpful tips to navigate the screen using the keyboard or the mouse
- Completing fields** – you must complete different fields whether the sale is useable or rejected for arm's-length and ratio. Once you determine the use/reject, only the fields you need to complete are active. The system automatically grays out the fields you don't have to complete once the use/reject determination is made. The blocked fields are grayed out.

Step 4: Determine if the sale includes any parcels classified as Manufacturing

Figure 5: Manufacturing check box

Check if any manufacturing involved:

- If Yes:** Check the box. You do not have to take further action on this Sale. Click "Submit & continue" or "Submit & return to list."
- If No:** Proceed to the next step

Step 5: Complete the Sales Validation Information

Sales validation information is located on the left side of the screen. It is your responsibility to determine if a sale is a valid arm's-length market sale and field review all market sales to verify property attributes. This section gathers the validation information collected by you through your questionnaires, interviews, and field reviews. There are six validation questions requiring your response for all sales.

Figure 6: Sales Validation Information page

Sale 201305059919821 - Vacant - Arm's Length: Usable - Ratio: Usable

Sales Validation Information

Check if any manufacturing involved:

Sale validation complete?: Choose

Sale validation method: Choose

If other, explain validation method: (5 to 60 characters inclusive)

Sale validation date: [Date Picker]

Sale validation source: Choose

If other, provide name & relationship: (5 to 60 characters inclusive)

Approximate time on market: Choose

Method of marketing: Choose

If other, explain method: (5 to 60 characters inclusive)

Sales Data Ashland County - AGENDA, TOWN OF

Grantor: SCHNEIDER, DANIEL AND CAROL
Grantee: RAYMOND B. VINTIKA REVOCABLE TRUST DATED JUNE 9, 2010,
Sales price: 46600
Date of conveyance: 2013-06-05
Cnty doc ID: 329957
Total acres: 40
Parcels: 002-00522-0000
Parcel street address: MINI LANE
Short legal: PARCEL 1: THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTE

Submit & continue Submit & go to list Save & go to list Cancel & go to list Previous page Next page

- a. **Sale number** – at the top of the page, you can click the sale number to view the entire real estate transfer. You can view or print the sale from this screen.
 - 1) **Improved or vacant** – improved/vacant indicator is based on information from the original real estate transfer return
 - 2) **Arm's length useable/reject, and ratio useable/reject** – both arm's length and ratio are defaulted to "Useable" and that will remain until a reject code is submitted and loaded to the DOR sales database
- b. **Sales validation information** – is located on the left side of the screen
 - 1) **Sale validation complete**
 - **Yes - Response received** – select if you were successful in contacting a party or parties to the sale, and were able to validate the sale as arm's-length or not arm's-length
 - **No – Attempt made; no response** – select if your attempts to contact a party or parties to the sale were unsuccessful. It is not acceptable to skip the validation process.
 - 2) **Sale validation method** – this is the method you used to contact a party or parties to the sale in your validation process. Options include:
 - In-person
 - Phone
 - Questionnaire/letter
 - Other – a comment is required for this selection

- 3) Sale validation date** – this is the date you completed your validation of the sale, not the conveyance or recording date listed on the eRETR
- 4) Sale validation source** – this is the party or parties to the sale you spoke with to validate the sale as either arm’s-length or not arm’s-length. Options include:
- Grantee
 - Grantee agent
 - Grantee and grantor
 - Grantee and grantor agents
 - Grantor
 - Grantor agent
 - Realtor
 - Other – a comment is required for this selection
- 5) Approximate time on market** – this is the approximate amount of time the property was exposed to the open market. It is important, as time on market may be grounds for rejecting a sale as arm’s-length or determining market adjustments.
- 6) Method of marketing** – this is the type of marketing used to sell the property. It helps determine if a sale was truly exposed to the open market. Options include:
- Realtor/broker
 - For sale by owner (FSBO)
 - Word-of-mouth
 - Auction
 - Internet
 - Newspaper ads
 - Sealed bids
 - Other – a comment is required for this selection
- c. Sales data information** – is located on the right side of the screen. It includes data from the Sales Analysis System and is for reference only. If you enter conflicting data in certain input fields, you will see a warning or error message.

Important note: It is **critical** to review legal descriptions and parcel numbers on the full real estate transfer return to ensure you submitted complete assessment data. There may be additional parcel numbers listed on the full transfer return that are not displayed here.

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Step 6: Determine if the sale is an arm's-length transaction

Figure 7: Arm's-length and Assessment Information

- **If Yes:** If the sale is deemed to be a good market sale, choose the option "Useable for arm's length" from the "Arm's Length" drop down menu, then proceed to Step 7, "Ratio" field
- **If No:**
 - » If the sale is not an "arm's-length" sale, you must select the corresponding reject code (11 through 59)
 - » If the sale is rejected in the "Arm's length" field, the Ratio field is grayed out and rejected for the same reason. This sale is finished and no other information is required.
 - » **Note:** If the reject code is "Other" (ends in a "9"), it is mandatory that you enter comments

Step 7: Determine if the sale is useable for assessment/sale ratio comparison

- **If Yes:**
 - » If the sale is useable for ratio comparison, choose the option "Useable for ratio" from the drop down menu, then proceed to the next step
- **If No:**
 - » If the sale is rejected (not useable) for ratio comparison, you must select the reason from the "Ratio" drop down menu
 - » After you choose the reject code, (except for code 76), most fields are grayed out. You must complete the non-grayed fields.
 - » **Note:** The "Comments" field is optional except for reject codes ending in "9"

Step 8: Enter all assessment data from the post BOR assessment roll corresponding to the year of the sale

a. Class – check the box to indicate the class of property for the sold parcel

- **If the assessment contains more than one class** – check all classes included in the sale, then select the Primary class
- **If you select classes 4, 5 or 5m, 6, or 7** – the sale is rejected for ratio purposes (Reject code 73) and the fields for the assessed value entries are grayed out
- **For ratio purposes** – DOR uses sales that are a combination of Classes 1 and 6 or 2 and 6 and total 19 acres or less
 - » Do not reject these sales for code 73
 - » You may reject the sales if another reject code applies
- **If the sale is rejected for ratio** – you must select a class. In some cases (ex: code 74 which may consist entirely of exempt land) there may not be any actual class in the assessment roll. Use the most applicable class (ex: if wooded land use code 6) and enter the number of acres

b. Acres – enter the number of acres for each property class

• Acres are mandatory for:

- » 4 (Agricultural)
- » 5 (Swamp & Waste)
- » 5m (Ag Forest)
- » 6 (Forest)
- » 7 (Other)

• Number of acres is not required for:

- » Class 1 (Residential)
- » Class 2 (Commercial)

- **Note:** Number of acres can be a whole number or a decimal notation

c. Primary class

- This field defaults to "single class"
- If you select more than one class, choose a Primary class using the drop down menu

Note

- » You can only select Classes 1 or 2 as the Primary class on a useable ratio sale with a combination of classes 1 and 6 or 2 and 6 (For more information, see reject code 76 Mixed Classes)
- » If a sale is determined to be a ratio reject using code 74 (MFL/PFC/Exempt), you must select a primary class

d. Water influence

- This is a required field with the exception of a sale that is rejected for both arm's length and ratio
- If the sale property has no water frontage or water influence, select "No" from the drop down menu
- If water frontage or water influence does exist, select one of the following from the drop down menu:
 - » **Lake frontage–primary** – parcel with direct frontage on a lake
 - » **Lake frontage–secondary** – parcel with frontage providing access to a lake which is not direct or is very undesirable. Indirect frontage may include frontage to a channel, canal, or creek providing access to a lake. Very undesirable access may include frontage which provides minimal access due poor shore (ex: reeds, minimal water depth).
 - » **Lake view** – parcel without lake frontage or access, but benefits from a view of a lake
 - » **Lake access** – parcel without direct frontage on the water however has a deeded right to access or a boat dock/slip over and above typical public access points
 - » **River frontage–primary**– parcel with direct frontage on a river
 - » **River frontage–secondary** – parcel has frontage with access to a river which is indirect or is very undesirable
 - **Indirect frontage may include** – frontage to a channel, canal or creek with access to a river
 - **Very undesirable access may include** – frontage with minimal access due to poor shore (ex: reeds, minimal water depth). This also includes smaller rivers or creeks which are not typically developed for recreational purposes (though may have canoeing for example).
 - » **River view** – parcel without river frontage nor access but has the benefits from a view
 - » **River access** – parcel without direct frontage on the water but has a deeded right to access, or a boat dock/slip over and above typical public access points
 - » **Other** – parcel with a water feature which does not fit the above definitions (ex: ponds or lagoons without access to larger rivers or lakes)

e. Assessment data

• Land

- » Enter the land assessment from the appropriate assessment roll
- » If there is more than one parcel, add the land assessments together and enter the total land assessment in this field

• Improvements

- » Enter the improvement assessment from the appropriate assessment roll. If there is more than one parcel, add the improvement assessments together and enter the total improvement assessment in this field.
- » If it is a vacant sale and there is no improvement assessment, enter zero (0) in the improvement assessment field

• Total

- » Enter the total assessment
- » If the sale is vacant, the total equals the land assessment
- » If the sale is improved, the total equals the land assessment plus improvement assessment

f. All parcels vacant – indicate if all parcels are vacant and choose the property type code

Figure 8: Provide Assessment Data page – All parcels vacant field

Property type	
Are all parcels <u>v</u> acant?	<input type="text"/>
Property <u>t</u> ype:	<input type="text"/> ▼

• Choices

- » **Choose Yes or No** – if the sale is not useable for ratio and the improved assessment box is grayed out
- » **Yes or No** – automatically appears in this box if the sale is useable for ratio and a value of zero or greater is entered in the "Improvements assessment" box
 - **Number greater than zero** – if you entered a number greater than zero in the improvement assessment field, the system thinks this is an improved sale and automatically fills in "No"
 - If you entered a zero in the improvement assessment field, the system thinks this is a vacant sale and automatically fills in "Yes"

• Are all parcels vacant?

- » **If Yes** – if all parcels are vacant, select the type of vacant land from the property type menu
- » **If No** – if all parcels are not vacant (ex: sale includes an improvement), select the property type category at the top of the window, then click the specific property type from the Property type menu for the first parcel.

Figure 9: Provide Assessment Data page – Vacant land dialog

Choose Property type from one of the lists Close this window

Residential 1- 3 Units Apartments / Lodging Office / Parking
Rec / Community / Govt Bldgs Restaurant / Tavern Retail / Shopping Center
Automotive Industrial / Mfg Agricultural **Vacant Land**

901 Residential 907 Class Other
902 Commercial 908 Cemetery
903 Manufacturing / Industrial 909 Future Frac Sand Mine
904 Agricultural 910 Active Frac Sand Mine
905 Undeveloped 911 Inactive Frac Sand Mine
906 Woods (Forest) 929 Vacant Land Other

- **Submit buttons** – click one of these options to submit the assessment data:

Submit & continue **Submit & go to list**

- **Save & go to list** – you can save the assessment data without submitting it. This option allows you to save what you entered and return to the sale at a later time. To save the assessment data choose this option:

Save & go to list

- **Cancel & go to list** – to permanently remove assessment data that you entered and return to the list of sales, select:

Cancel & go to list

Figure 10: Provide Assessment Data page – Improved property dialog

Choose Property type from one of the lists Close this window

Residential 1- 3 Units Apartments / Lodging Office / Parking Rec / Community / Govt Bldgs
Restaurant / Tavern Retail / Shopping Center Automotive Industrial / Mfg Agricultural
Vacant Land

101 Ranch 109 Executive / Mansion
102 Bi-level 110 Cottage
103 Split Level 111 Duplex
104 Cape Cod 112 Triplex
105 Colonial 113 Condominium
106 Contemporary 114 Mobile Home
107 Townhouse 119 Residential Other
108 Residence Old Style

Figure 11: Buttons to click after selecting a property type code



Step 9: If it is an improved sale, you must complete the attribute data for the improved parcels

For each parcel in the sale, you are presented with the Choose Parcel Categories page shown below.

Figure 12: Choose Parcel Categories page – Vacant parcel



Example: If the sale includes five parcels and parcel 251/070825105088 is vacant, check "Vacant" then click "Next page." The Choose Parcel Categories page will be displayed for the next parcel (2 of 5 parcels).

Figure 13: Choose Parcel Categories page – House and farm



Example

- If parcel 251/070825105089 has a house and agricultural buildings on it, check Residential Building and Agricultural Building
- Click Next page to view the property attributes page and enter attribute data about the residence (the Residential Attributes page)
- After you complete the residential attribute page, click Next page to enter attribute data for the agricultural buildings (the Agricultural Attributes page)
- **Note**
 - » If the sale includes both residential OBI's and agriculture OBI's, report all the OBI values on the agriculture page
 - » If there are no agriculture buildings involved in the sale, list any OBI value related to a residence on the Residential page

The selections on the Choose Parcel Categories page determine the pages that follow. For a given parcel, any combination of Residential, Commercial or Agricultural is allowed. If Vacant is checked, you cannot make other selection on this page, for that parcel.

Step 10: You can review the Summary page after providing the attribute data for all the improved parcels. From the Summary page, select one of the five buttons on the bottom of the screen.

Figure 14: Summary page

Summary				
Parcel Number	# Residential buildings	# Commercial buildings	# Agricultural buildings	Information for OBIs
1: 066/080924387108	1			
2: 066/080924390005		1		
3: 066/080924390505			1	0 of 0 provided
4: 066/080924390603				
5: 066/080924395000				

Submit & continue Submit & go to list Save & go to list Cancel & go to list Previous page Next page

You can review attribute data for any parcel by selecting the parcel number links. Once your review is complete, click one of the following buttons:

- 1. Submit & continue** – submit the data and load the next sale from the list on the previous page. (after you submit the last sale from the list, this button will return to the list)
- 2. Submit & go to list** – submit the data, return to the list on the previous page and choose another sale. Note: "AD" column will indicate that the data was submitted by replacing the N with a Y
- 3. Cancel & go to list** – returns you to the useable sales list. This option will not save any data entered for the current sale.
- 4. Previous** – takes you back through the pages you already completed
- 5. Save & go to list** – is not available if you completed the information for all parcels in the sale
- 6. Next** – is not available since there no additional information needed for the sale

V. Entering Assessment Attribute Data

A. Selections

The selections you make on the Choose Parcel Categories page determine which building attribute screens appear.

Figure 15: Choose Parcels Categories page – Residential, commercial and agricultural



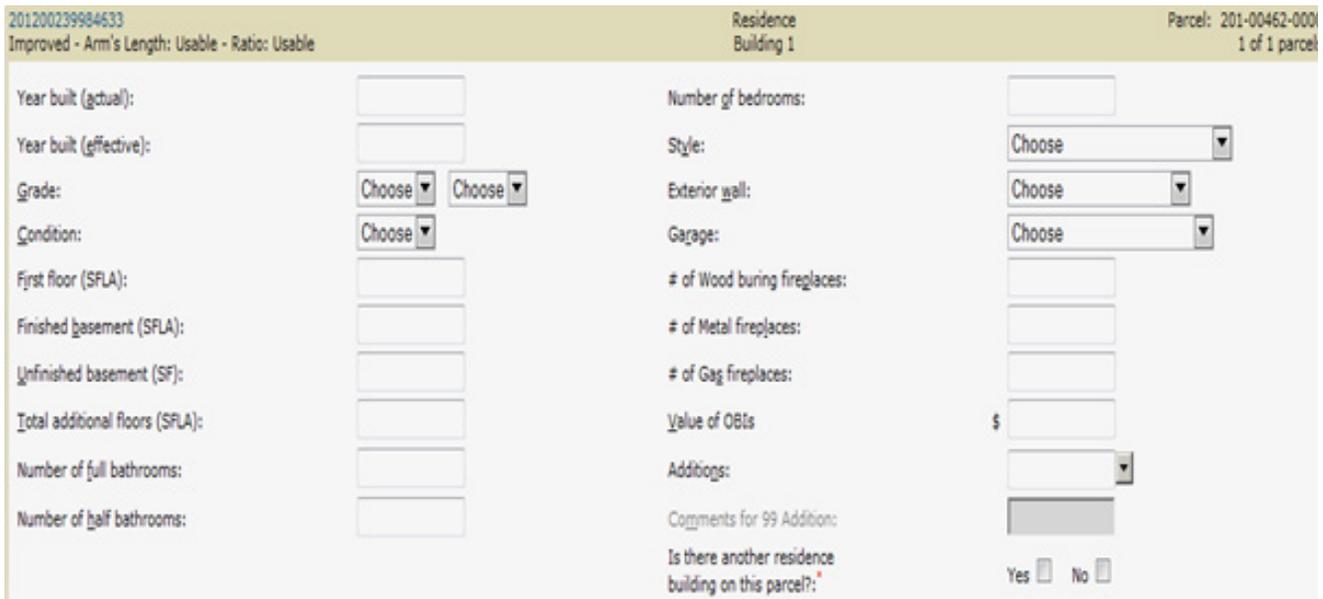
Example: Using the figure above, all three types of building attribute pages need to be completed. While it is not common for a single parcel to have residential buildings, commercial buildings and agricultural buildings, this is a good example for explaining subsequent pages you will see when you click Next.

B. Building types

After you select the parcel categories, the building attribute data screens appear starting with Residential Buildings, then the Commercial Buildings, and finally the Agricultural Buildings.

1. Residential Building

Figure 16: Residential Attributes page



• If there is another residence, check the "Yes" box for another Residential Attributes page. In this case, there is only one residence.

Note: If the sale also includes agriculture buildings, include the residential OBI value with the agriculture OBI value on the agriculture page

- **Finished basement (SFLA)** – only include finished basement living area. Do not include rec room area in this square footage.
- **Total additional floors (SFLA)** – include all living area above the first floor of the residence whether a half story, full story, finished attic, or a combination of these.

2. Commercial Building

Figure 17: Commercial Attributes page

Note: If there is another commercial building, check the "Yes" box for another Commercial Attributes page.

3. Agricultural Building

Figure 18 – Agricultural Attributes page

- You only have to enter the five most valuable buildings
- In this case, since the total number of out buildings indicated is three (3), only complete the first three OBI fields (the remaining fields are grayed out)
- **Note:** If the sale includes a residence with an OBI value, include the residential OBI value with the agricultural OBI value on the Agriculture page

VI. Guidelines for Market and Ratio Sales Analysis

Guidelines

a. DOR established guidelines/criteria for analyzing sales since not all real estate transactions are:

- Arm's-length sales and useable as comparable sales
- Useable arm's-length sales are also useable for ratio analysis

b. Analyzing a sale

- Assessor should use these guidelines to determine which sales are arm's-length (useable market sales) and which sales are useable for ratio purposes
- To analyze a sale, you must decide if the sale price represents market value
 - » **Market value definition** – the most probable sale price of a property in terms of money in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgeably, allowing sufficient time for the sale, and assuming that the transaction is not affected by undue pressures
- You may reject a sale for use as an arm's-length sale and for ratio purposes – if a component of the “bundle of rights” is not present or the transaction's circumstances produce a “sale price” not showing the property's full market value

c. Analyzing a sale in the PAD system is a two-step process, you must determine if the sale is:

- **An arm's-length (market) transaction**
 - » If rejected as an arm's-length sale, it is always rejected for ratio purposes
 - » If useable as an arm's-length sale, you must review the sale and corresponding assessment for ratio comparison
- **Useable for ratio purposes**
 - » If the January 1 assessment is not representative of the property that sold, the sale should be rejected for ratio purposes

d. Note: During the sale verification process, you must determine whether the specific sale is a market or non-market transaction

- If you determine the sale is non-market, use the most appropriate reject code
- If a sale was initially rejected, but on further verification is determined to meet reasonable market criteria, you should notify the [Equalization Bureau District Office](#) in your area of your change in opinion and provide the basis for that change

For additional information on sales analysis and reject criteria, review Chapter 7 and 14 of the [Wisconsin Property Assessment Manual](#).

VII. Reject Codes

The following table contains the reject codes and a brief explanation of each code. After the chart, there are in-depth code descriptions. The codes are grouped by the five characteristics that determine whether a transaction is a "market value" sale.

Reject codes - use these reject codes when the sale is not an Arm's-length (Market Value) Sale		
10 – Insufficient market exposure		
Reject Code No.	Name	Description
11	Fulfillment of land contract	Original land contract was established in a prior year
12	Gift	Title transfer made without total or partial compensation
13	To an exempt organization or government (ex: church, town, village, city, state, federal)	DOR considers sales from an exempt organization or government to be a market sale
14	Exempt from fee	See state law (sec. 77.25 Wis. Stats.) for specifics
15	Family, inheritance, will sales for nominal or no consideration	May be valid arm's length - need to investigate
16	Inter-corporate/ Shareholder	Sale transfers title to another party under the same company umbrella
17	Convenience, joint tenancy or trust	Sale is transfer of property to change or create title. No consideration involved.
19	Other	Use of this code requires an explanation in the "Comments" area
20 – Insufficient knowledge of buyer/seller		
Reject Code No.	Name	Description
21	About real estate in general	Buyer or seller is uninformed of the real estate market
22	About the specific property	Buyer or seller is uninformed of property defects
29	Knowledge - other	Use of this code requires an explanation in the "Comments" area
30 – Compulsion		
Reject Code No.	Name	Description
31	Plottage/assembleage	<ul style="list-style-type: none"> • Plottage is two or more sites combined to produce greater utility • Assembleage is combining two or more parcels (usually but not necessarily contiguous) into one ownership or use
32	Tax, sheriff or judicial	Implies transfer of title involuntarily of the owner - would include foreclosures
33	To a relocation company	Indicates grantor is under duress to sell and move to a new location
39	Other	Use of this code requires an explanation in the "Comments" area

Provide Assessment Data Manual

Reject codes - use these reject codes when the sale is not an Arm's-length (Market Value) Sale		
40 – Non-typical financing		
Reject Code No.	Name	Description
41	Exchange	Trading of property, no money involved
42	Excess liens	Selling price may include value of liens (ex: delinquent taxes or special assessments)
49	Other	Use of this code requires an explanation in the "Comments" area
50 – Incomplete bundle of rights		
Reject Code No.	Name	Description
51	Correction deed	Correct error of a prior deed
52	Life estate	Life estate in the property is retained by someone other than the grantee
53	Partial interests	Divided or undivided rights that represent less than the whole parcel
54	Time share	Limited ownership interests in, or the rights of use and occupancy of property
55	Business value	Enhancement from intangible personal property (ex: marketing, management skill, trade names)
56	Personal property	Identifiable portable and tangible objects that are "personal" and not part of the real estate, but are included in the sale
59	Other	Use of this code requires an explanation in the "Comments" area
70 – Assessment/sale ratio rejection codes		
71	Split parcels	No separate assessment on the current assessment roll for the parcel that sold
72	Multiple districts	Sale includes properties in more than one county/municipality
73	Classes - 4, 5, 5m, 6 or 7	Assessment includes land assessed as classes 4, 5, 5m, 6 or 7
74	Exempt classes - MFL, PFC	Sale includes lands enrolled in the Managed Forest Land or Private Forest Crop programs
75	New constructions/remodel or demolition after Jan. 1	Sale property changed between the January 1 assessment date and the date of sale
76	Mixed classes	Review descriptions and table at the end of this document for use/reject rules (if more than one class of property assessed)
78	Prior year's sale	Sale was conveyed prior to the current year
79	Other	Use of this code requires an explanation in the "Comments" area

VIII. Reject Code Descriptions

The following descriptions:

- Reflect categories of real estate transfers that are typically non-market sales (ex: rejected for arm's-length)
- Are not rigid rules used to always reject sales

A. 10 – Insufficient Market Exposure

Reject code 11 – Fulfillment of land contract

If the original land contract:

- Was established in a prior year, you should reject the sale resulting from the deed in satisfaction of the original land contract
- And the deed in satisfaction are occurring in the same year, use the original land contract sale if it is an arm's-length sale and reject the deed in satisfaction to eliminate duplication of sales

Reject code 12 – Gift

- This type of transfer implies that this is not a sale, but rather a title transfer made with little or no monetary compensation
- It may be a total or partial gift – if the transfer is made without full consideration, you should reject the sale

Reject code 13 – To an exempt organization or government

- This type of transfer is more likely a reject sale if the exempt (charitable/non-profit) organization or government body is purchasing rather than selling the property
- Many times the "sale" to this type of organization is part gift due to a donated value
- Transfers to a government agency may be forced sales (ex: condemnation or tax deeds)
- If the government is acquiring the property for specific purposes, the sale price may include other compensation (ex: damages)

Reject code 14 – Exempt from fee

- A Transfer that is exempt from the Real Estate Transfer Fee by definition not arm's-length transactions
- Exemptions are found in Chapter 77.25 of the Wisconsin State Statutes
- Some transfers exempt from the payment of fee (those in 77.25(1), (2r), (4) or (11)) are not required to file a Real Estate Transfer Return
- Several fee exemptions
 - » Are more clearly defined in other reject codes on this list (ex: correction deeds, foreclosure)
 - » Code these types of transactions to the reject code that most clearly defines the rejection reason

Reject code 15 – Family, inheritance, will

- You must verify transfers between family members to determine whether they should be rejected or whether they are acceptable as an arm's-length sale
- Transfers between family members for nominal or no consideration are exempt from the transfer fee (reject code 14, Chapter 77.25(8) and (8m)). You must identify them with this reject code.
- You must verify transfers where the grantor is an estate to determine whether the title transfer is due to the will/ inheritance or if there is duress involved to satisfy the debts of the deceased. If the grantee is an executor or trustee, and the sale price is not representative of market value, the transfer is likely not an arm's-length sale.
- **Note:** Since conveyances "By will, descent or survivorship" are exempt from the real estate transfer fee (77.25(11) and are also exempt from filing the Real Estate Transfer Return, the change in ownership may not be readily evident

Reject code 16 – Inter-corporate/shareholder

- Inter-corporate indicates the sale is transferring title to another party under the same company umbrella
- Sales to shareholders are not arm's-length sales
- Both types of transfers are usually made at prices favorable to the buyer or may indicate a value assigned for accounting purposes
- Presence of corporate names as grantors and grantees does not by itself indicate rejection as an arm's-length sale, but indicates that you may need to further investigate

Reject code 17 – Convenience, joint tenancy or trust

- Property transfers to change the legally titled ownership (ex: joint tenancy for marital property or trust for estate planning) do not reflect an ownership transfer of the property
- There is usually an indication on the deed or real estate transfer return when a transaction occurs to create joint tenancy
- Transfer from an individual to a trust may be easy to identify if the trust name includes the names of the individuals
- If a trust is the grantee and it is not evident that the grantor(s) are trustees, some investigation is necessary to determine if it is simply a transfer of title or if it is an arm's-length sale
- If the trust existed before the sale, any property purchased by the trustees could be titled to the trust rather than the trustees individually

Reject code 19 – Insufficient market exposure – other

If a sale is not an arm's-length transaction due to insufficient market exposure and the reason is not identified by codes 11 through 17, use reject code 19 and explain the rejection reason.

B. 20 – Insufficient knowledge of buyer/seller

Reject code 21 – About real estate in general

- While it may be rare to find a grantor or grantee so ill informed about real estate value that the sale is deemed to be a reject, it is a possibility
- To Verify the buyer's or seller's knowledge you must question the parties involved and most likely the buyer and seller
- If there is a low selling price, the grantee may not admit the seller was uninformed and the grantee "got a good deal"

Reject code 22 – About the specific property

- This situation may occur if there are conditions affecting the value of the sale property whether the conditions are physically located on the property or not.
- Conditions would not normally be readily evident (ex: contamination, hidden defects, economic factors)
- To reject a sale as a non-market sale, either the buyer or seller must be unaware of the condition and therefore, unaware of its effect on the property's value

Reject code 29 – Insufficient knowledge – other

If a sale is not an arm's-length transaction due to an uninformed buyer or seller and the reason is not identified by codes 21 or 22, use reject code 29 and explain the rejection reason.

C. 30 – Compulsion

Reject code 31 – Plottage/assemblage

- Plottage – combining two or more sites under a single ownership to develop one site with greater utility and unit value in the aggregate than when each is separately considered
- Assemblage – merging adjacent properties into one common ownership or use

Reject code 32 – Tax, sheriff or judicial

Tax deed, sheriff sale or judicial sale each imply title transfer without the owner's consent.

1. Tax deed

- Transfer of property to the county due to delinquent property taxes
- Exempt from the real estate transfer fee and also exempt from filing the transfer (Chapter 77.25(4))
- Counties selling the property may convey the title with a quit claim deed issued to the highest bidder on sealed bids

2. Sheriff or judicial sale

- Usually result from a foreclosure action by the party holding the property's mortgage
- If the property was used as security for a debt, foreclosure is the creditor's means of recouping an investment when the financial obligations aren't met.
- Consideration for this type of sale may have no relationship to the property's value itself and more likely indicates the financial interest of the mortgager
- Do not automatically reject post foreclosure sales. You must verify these sales to determine whether the sale is a market or non-market transaction.

Reject code 33 – To a relocation company

Relocation company

- Facilitates the relocation of individuals and families for employment-related moves
- Handles the sale of the employee's home and purchase of a new home

Note: Some companies buy the employees' property directly without the relocation company.

Reject code 39 – Compulsion - other

If a sale is not an arm's-length transaction due to compulsion by either the buyer or the seller, and that reason is not identified by codes 31-33, use reject code 39 and explain the reason for rejection.

D. 40 – Non-typical financing

Reject code 41 – Exchange

- You may indicate "Exchange" on the Real Estate Transfer Return for a variety of property transfers or sales
- **Example:** Simple swap of properties with or without additional consideration
"It is important to verify the exchange type that took place and the total value of the real estate involved"
- If the consideration shown on the Real Estate Transfer Return is only the additional consideration above and beyond the value of the property involved in the exchange, you should reject the sale
- **Note:** Some sales identified as "Exchanges" on the Real Estate Transfer Return are arm's length transactions
- **Example:** Deferred Like-Kind Exchange described in Section 1031 of the Internal Revenue Code
 - » This exchange is essentially the sale of one investment property and the purchase of another within certain time periods
 - » Transactions must follow the strict rules contained in Section 1031, including the types of property and allowable time frames
 - » Advantage of this "exchange" is that the payment of the capital gains tax due is postponed
 - » Generally, both the sale of the relinquished property and the purchase of the replacement property are separately negotiated transactions. You should not reject these transactions.

Reject code 42 – Excess liens

- Claim against a property where the property itself is security for payment of the debt
- It is an encumbrance on the title
- May be voluntary (with the consent of the owner) as with a mortgage, or involuntary, such as a mechanic's lien
- May entitle the creditor to have the property sold to satisfy the debt. In this situation, you should reject the sale as a non-arm's-length sale.

Reject code 49 – Non-typical financing - other

Any other factors related to the financing of sale property that render the sale non-arm's-length, reject with code 49 and the explain the reason.

E. 50 – Incomplete bundle of rights

Reject code 51 – Correction deed

- Use to correct errors in a prior deed
- Correction may be in the legal description, names, consideration or other areas of the original document
- It is important to check the original sale, if possible, and determine whether the original sale's use or reject status changed with the corrected information
- If the original sale is a current year's sale and has not yet been processed in PAD (Provide Assessment Data), note the corrections in the Comments section as the sale is processed
- If the sale has already been processed, notify DOR of the correction and any change in the assessment and the use/reject status of the sale. You should reject the correction deed.

Reject code 52 – Life estate

- A life estate is defined as the total rights of use, occupancy, and control, limited to the lifetime of a designated party (The Appraisal of Real Estate, Eleventh Edition, page 137)
- This type of partial interest is usually (but not always) indicated on the Real Estate Transfer Return

Reject code 53 – Partial interest

- Conveyance of a fractional share of a property by the named grantor
- It may be all of the interest of the named grantor (ex: one-half interest) or a conveyance of some specific ownership interest (ex: timber, mineral or air rights)
- Does not include an original land contract which sometimes indicates "land contract interest" because a warranty
- **Note:** If separate sales of the same property are recorded, from different grantors to the same grantee, it may indicate all interests in the sale have transferred.
 - » Such sales may be useable for ratio purposes
 - » Notify your district Equalization office of those sales
 - » District office will combine the sales, reject all but one, and ask for the assessment of just that one sale

Transferable development right (TDR)

- Development right that is separated from a landowner's bundle of rights and transferred to another landowner (The Appraisal of Real Estate, Eleventh Edition, page 137)
- Most common use of TDRs is for preservation of agricultural production or open space
- You would reject the sale of the TDR itself as a partial interest sale
- **Note:** Existence or absence of the TDR on any particular piece of property is not a reason to reject the sale of that property for partial interest

Conservation easement

- Voluntary, legally binding agreement that limits certain types of uses or prevents development from taking place on a piece of property now and in the future, while protecting the property's ecological or open-space values
- Grantee of the easement conveyance is typically a conservation group or trust, or a government agency
- Sale of the easement may be a partial or complete gift with income tax benefits for the grantor
- You should reject the conveyance of the easement itself under code 53 (partial interest)
- Sales of property with existing easements are likely arm's-length transactions. Do not reject these simply because of the existing easement

Reject code 54 – Time share

Timesharing involves the sale of either limited ownership interests in, or rights to use and occupy residential apartments or hotel rooms. You should reject any time share transfer with this reject code.

Reject code 55 – Business value

- Business value is sometimes referred to as business enterprise value, going-concern value, blue sky or goodwill
- Value created by an established operation – value enhancement resulting from items of intangibles (ex: marketing and management skill, assembled work force, working capital, trade names, non-realty related contracts or leases, and some operating agreements)

Note

- » It is important to note that this value may or may not be included in the total value of the real estate listed on the Real Estate Transfer Return
- » To determine whether the sale is a useable, arm's-length sale for real estate valuation, it is important to separate any non-real estate components of the sale (ex: "business value" that may be included in the sale price)
- » If this "business value" is included in the consideration on the Real Estate Transfer Return and cannot be determined and separated from the value of the real estate, you should reject the sale

Reject code 56 – Personal property

- Personal property as defined under state law (sec. 70.04, Wis. Stats.), includes: all goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term "real property".
- For the purpose of determining whether the sale is a useable, arm's-length sale for real estate valuation, it is important to separate any non-real estate components of the sale, including any personal property or inventory which may be included in the sale price.
- If the value of these items is included in the consideration on the Real Estate Transfer Return and cannot be determined and separated from the value of the real estate the sale should be rejected. The sale may be useable if the actual value of the personal property can be verified.

Reject code 59 – Incomplete bundle of rights – other

If there is a component of the bundle of rights that is not present in the sale and is not addressed in reject codes 51 through 56 the sale should be rejected using code 59. The reason for the rejection must be explained.

F. 70 – Assessment / sale ratio rejection codes

Reject code 71 – Parcel split

- Reject a sale involving a parcel that is not separately described in the assessment roll, with code 71
- This would be a sale of a portion of a parcel described in the assessment roll
- Review the legal description to be sure of a valid comparison rather than relying simply on the parcel number supplied on the Real Estate Transfer
- Do not prorate the assessment to use for comparison in the assessment/sales ratio
- Includes a condominium sale that does not have a separate land assessment

Reject code 72 – Multiple districts

If the sale contains property in two or more municipalities, there is not a useable assessment/sales ratio and you must reject the sale using reject code 72.

Reject code 73 – Non-market class of 4 or 5 or 5m

Since the law dictates that classes 4, 5 and 5m are not assessed at market value, there is no valid assessment/sales ratio of these classes. Reject the sales of properties that contain Class 4, 5 or 5m property using reject code 73.

Reject code 74 – Exempt classes: MFL, PFC, or other exempt

- Sale that includes any land taxed under the Forest Crop Law (entered into the program prior to January 1, 1986) or Managed Forest Law has no assessment to compare for ratio purposes
- Even though a value is listed in the assessment roll, the assessment is not valid for ratio purposes
- Any other property that is exempt from general property tax (Federal, State, County or Other) does not have an assessed value. Use code 74 to reject these sales for ratio purposes.

Reject code 75 – New construction/remodel after January 1

- If the improvements on the sale property have changed between January 1 and the sale date, reject the sale for ratio purposes
- This reject code is for sales that include changes to the improvements after January 1 of the current year
- Includes new construction, remodeling or demolition
- Verification of the change in the improvement status is necessary before rejecting a sale for reason 75
- Changes to the property before January 1 of the year of sale are not a basis for rejecting a sale

Reject code 76 – Mixed classes

- Sales of property with more than one property class are usually rejected
- Reject any sale containing classes 4, 5 and 5m (see Reject Code 73)
- There is an exception to this rule – do not reject improved sales totaling less than 20 acres that are a combination of either Classes 1 and 6, or Classes 2 and 6, as a mixed class sale.

Examples

# of Acres	Vacant/Improved	Property Classes	Use/Reject
Any	Vacant	All combinations	Reject
0-19	Improved	1 & 6 or 2 & 6	Predominant Class must be 1 or 2
0-19	Improved	All other combinations	Reject
20+	Improved	All	Reject

Reject code 78 – Prior year sale

Includes sales conveyed prior to the current year.

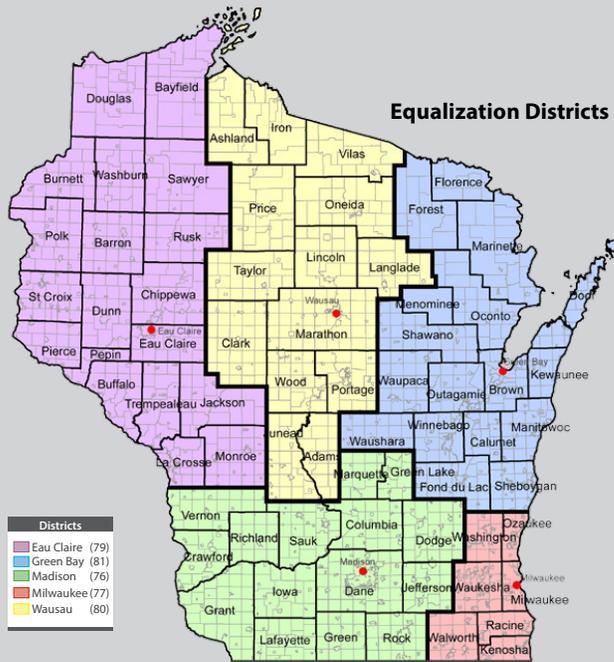
Reject code 79 – Other

- Includes any other reason (not identified in codes 71 through 78) showing an assessment does not correspond to the property sold in a Market Value sale
- You must add comments when using this reject code

Note: Do not use this solely because the ratio is out of line with other ratios in the municipality.

IX. Equalization Bureau District Offices

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	80	67	Waukesha	77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waushara	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	76	48	Pierce	79	71	Wood	80

Equalization Bureau

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