Chapter 17

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 real and personal 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

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 two different types of assessment offices also have unique problems. Some of these are the following:

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

The DOR prescribes forms and records for the assessment and collection of general property taxes (see sec. 70.09(3), Wis. Stats.). The majority of these forms can be found on the DOR website. The address is: http://www.revenue.wi.gov/forms/govasr/spflist.html

The real property record cards, personal property forms, 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 Board of Review. Those forms prescribed by the 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 the DOR, they must contact the DOR for approval to use an alternate form (sec. 70.09(3), Wis. Stats.). The 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 the DOR. Requests for form approval should be sent to:

Wisconsin Department of Revenue
Office of Assessment Practices, M/S 6-97
P.O. Box 8971
Madison, WI 53708-8971

Assessment Forms and Records Background

Prior to 1965, annual and triennial field books were prescribed by the 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 forms. The current records have been designed to provide 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

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. The assessor must always remember that all property and records belong to the municipality, and the assessor is the custodian or caretaker of this property.

A contract assessor is *not* the legal custodian of municipal records. All records received by the assessor during the term of the contract, including forms, notes, sketches, maps, photos, and electronic data, must be turned over to the municipality at the end of the contract term. If a contract assessor converts paper records to electronic form, the original paper record must be returned to the municipality, not destroyed.

When an assessor leaves the district, a copy of the assessor's records must be provided to the municipality and the subsequent assessor. In addition, all electronically captured data must be made available to the municipality, and to the subsequent assessor, in electronic format along with the definitions for all fields on the file. Suitable electronic formats might be comma delimited text or XML.

According to the *Uniform Standards of Appraisal Practice* (USPAP), an appraiser must prepare a workfile for each appraisal, appraisal review or appraisal consulting assignment. A workfile must be in existence prior to the issuance of a written or oral report.

An appraiser must have custody of his or her workfile, or make appropriate workfile retention, access and retrieval arrangements with the party having custody of the workfile.

USPAP Advisory Opinion 32 states, "For a mass appraisal assignment, compliance with the [Record Keeping Rule] requires a workfile for the mass appraisal assignment, not a workfile for each property in the mass appraisal. The workfile for a mass appraisal contains the information to support the valuation of all properties in the mass appraisal. This supporting material may be documented in any form of media, including electronic files, and includes such items as property records, market data, sales ratios and other statistical studies, appraisal manuals and documentation, market studies, model building documentation, regulations, statutes, property photos, sketches, aerial imagery, maps, automated mapping and geographic information systems, worksheets, spreadsheets and analysis reports. USPAP does not dictate the form of workfile documentation. There is no requirement that the contents of the workfile be held in a single location."

If it is decided that the workfile will be kept in one location, a written agreement for access should be made for all appraisers involved in the assignment should access to the workfile be questioned in the future.

The USPAP RECORD KEEPING RULE states, "An appraiser having custody of a workfile must allow other appraisers with workfile obligations related to an assignment appropriate access and retrieval for the purpose of:

- submission to state appraiser regulatory agencies;
- compliance with due process of law;
- submission to a duty authorized professional peer review committee; or
- compliance with retrieval arrangements."

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.
- 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.

As custodian of the public records of the assessor's office, the assessor and/or clerk is responsible for making these records available to the public under the "open records" law. For further information on the impact of the open records law on the assessor's office, refer to Section 21.1 of the *Wisconsin Property Assessment Manual* (WPAM).

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 property record card (PA-500) for each parcel of agricultural, residential, commercial, and manufacturing property. Property record cards (PRC) 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 throughout the state.

If there are two houses on a parcel, the second house is priced on a two-sided supplementary insert form (PA-501). 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

The DOR has posted a series of commonly asked questions (CAQs) on their website at the following link: http://www.revenue.wi.gov/slf/assessor/messages/101711revsd.pdf. If, after reading the CAQs, an assessor still has questions, please contact the Equalization District Office or Office of Assessment Practices.

The DOR requires that municipalities collect, and maintain parcel data electronically by 2013. The 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 Card, the municipality owns the electronic data regardless of the contract or the licensing of the software.

Electronic formats that are acceptable for data in a text or numerical format include comma delimited text formats, non-proprietary database formats such as MS-Access, DB2, SQL, etc. 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 sketches and 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. As an example, sec. 70.35(3), Wis. Stats., provides for the confidentiality of information submitted on the Statement of Personal Property. As a result, that information cannot be posted to the internet.

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 an electronic format.

The information required on the Property Record Card (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 personal property data must be of the detail and type identified on the summary of the Statement of Personal Property (PA-003). The minimum mobile home data must describe whether the mobile home is real property, personal property or subject to a parking permit fee, and include the data used to determine the assessment.

Transfer of Electronic Data to Municipality and New 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 Board of Review, whichever is later. Maintaining electronic data does not relieve the assessor from the responsibility of providing the municipality with a paper copy of each property record card. If converting paper records to electronic format, the original paper record must be returned to the municipality, not destroyed.

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

- The format native to the customized or uncommon software.
- A format such as comma delimited text formats, commonly available database formats such as MS-Access, DB2, SQL, etc. Definitions for all fields must be provided.

The outgoing assessor 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 the Office of Assessment Practices which will result in an investigation and possible revocation of the assessor's certification on the basis of misconduct under sec. 946.12(1), Wis. Stats.

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.

The 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 the DOR electronically for all sales.

Real Estate Transfer Return

Section 77.22(1), Wis. Stats., requires that the grantee or an authorized agent shall file an electronic Real Estate Transfer Return (eRETR) and record the document with the county Register of Deeds Office. Real Estate Transfer Returns (RETR) 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/PFC 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 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. https://ww2.revenue.wi.gov/RETRWebApp/application

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

To receive an exemption for a renewable energy system, this form (PR-303) must be completed by the taxpayer and submitted to the assessor. To qualify for exemption for the current year, this form must be filed with the assessor by March 1.

Manufactured and Mobile Home Valuation Worksheet

This form (PA-117) is designed for use in listing and valuing manufactured & 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.

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 home owner 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 Assessment

This document (PR-301A, B, C, and D) 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.

The form provides space for indicating the reason for the valuation change, the parcel number, the legal description, the Open Book and Board of Review 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 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, woodland tax, managed forest land, and all exempt land are also provided in order that all lands can be accounted for, thus minimizing the possibility of omitted property.

The number of parcels in each property class is becoming increasingly important for statistical purposes such as estimating the cost of hiring expert help. The assessment roll maintains an area for recording the number of land and improvement parcels on each page of the roll. The page by page summary of the assessment roll on the special summary sheets permits an accurate totaling of the roll with respect to parcel count, number of acres, assessed value, and other columns.

Municipal Assessment Report

The Municipal Assessment Report (MAR) replaces the Assessor Final Report (AFR) for reporting Taxation District assessed values beginning with the 2011 assessment year. The form will be completed and submitted online by the municipal assessor. The MAR is located on the Wisconsin Department of Revenue (DOR) website.
http://www.revenue.wi.gov/forms/govtvc/index.html

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 must be submitted by the 2nd Monday in June. The type of filing is dependent upon the status of the Board of Review,

- If the Board of Review (BOR) has not adjourned by the 2nd Monday in June, the assessor must submit an “Estimated MAR”.
- If the Board of Review 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 Real Estate and Personal Property assessed values of a taxation district. Assessed Values are asked for by Class of Real Estate, and Category of Personal Property. Information about Real Estate 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. Personal Property Values are asked for in columns, by category.

New for filers in 2011 will be the addition of specific fields to collect changes of value due to Extreme Economic Obsolescence or Contamination.

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

If after contacting the Equalization District Office and they are unable to resolve your question you will be directed to DOR Equalization Central Office.

General Form Comments

The form requires Adobe 9 or greater be installed on the filer's computer or system.

The real estate portion of the form is a summary of all real estate changes that have taken place in the previous calendar year. The form pre-populates the assessments for each class of property from last year's final Statement of Assessments. Any current year changes in assessed value are added to or subtracted from last year's assessment. The form will compare current assessed with prior assessed values and may present the user with a warning if the changes exceed expected parameters.

To begin the form should be saved to the user's desktop. The user will be able to then reopen it with the saved information, and make corrections without the need to start with a blank form.

If when reopening a saved form the user receives an error message concerning the need to replace an outdated version, follow the instructions contained in the error message.

- A data field will turn shaded when it has the focus of the cursor.
- Hovering the cursor over a field will present the user with a message box containing information about what is expected in that field.
- Use the TAB key or mouse to advance from field to field, or SHIFT TAB to go back. Hitting the ENTER key removes the cursor, without moving the cursor to any other field. If one were to hit the TAB key afterward, the cursor returns to the same field.

The report is divided into five primary sections:

1. WAMS ID Login
2. General Information
3. Real Estate Information
4. Personal Property Information
5. Completing the Filing

1. WAMS ID Login

The MAR is an electronic form. All users must have a WAMS ID and password to access this form. This is a permanent ID and password that is obtained from the Department of Administration and used to access many secured state web applications. It is the same login process as is used to access Real Estate Transfer Returns and Posting Assessments.

WAMS ID Registration: https://on.wisconsin.gov/WAMS/home

Enter your WAMS ID and Password and click the Login button

Click the "Start Filing" button to begin filing.

Please note the symbols to watch for and their meanings

Symbols to watch for and their meanings	
?	This symbol indicates there is help available for the field. Hold the mouse pointer over the symbol to view the help message. Further information may be available if you click on this symbol.
X	This symbol indicates there is something wrong with the field. Hold the mouse pointer over the symbol to view the error message. All error messages must be fixed before you will be able to file this form.
!	This symbol indicates there is a caution about what has been entered into the field. Hold the mouse pointer over the symbol to view the message.

A frequent error message will be that an entry has not been made in a field requiring an entry. All error messages are displayed at the end of the form, as the assessor attempts to submit the form. You must correct the error before filing.

A frequent warning message will be that a value that has been entered exceeds expected parameters. That does not mean the value entered is wrong. An example is a warning attached to the level of assessment field. Typically, the level of assessment is between 50 and 150%. Anything outside that parameter is unusual, which could possibly indicate a keying error. If you are satisfied the value is correct, proceed.

2. General Information

The general information section is designed to inform the DOR about Assessor and Assessment information for the year.

The "Assessment Year" will be pre-populated with the current assessment year.

The filer will be asked to select the type of report he or she is filing. A dropdown box will list the three types. Choose the appropriate report type based on the Board of Review status as described above.

The assessor can enter either the County and Municipal code of the taxation district that the report is being filed for, or select the "Municipality Type" on the drop down menu, and enter the County and Municipal Name. Entering data in one of the fields will populate the other.

The "Account Number" will populate. This number is a code assigned to the taxation district by the Department of Revenue to tie all pieces of the taxation district together in the Integrated Property Assessment System.

Assessment Year	Report Type	CoMuni Code	Muni Type		Account Number
2011			County		
			Municipality		

The form will display the date of the most recent report submitted, if any.

Estimated	
Final	
Amended	

Assessor Information: Complete the fields for the assessment year: Most are self-explanatory.

Assessor Information	
Name of Assessor / Assessment Firm	
Name of Person Signing Assessment Roll Affidavit	Certification Level of Person Signing Assessment Roll Affidavit
Name of Person Completing Report	Certification Level of Person Completing Report
E-mail of Person Completing Report	Phone Number of Person Completing Report
Assessor Comments:	

The "Assessor Comment" section is used to report general issues affecting the reported values or changes to them. Additional comment fields are provided to explain specific changes by class and by type of change. The special characters #, /, \, - can be used in comments and other text fields. All other special characters, except @ in an email address and a hyphen in phone numbers, will cause errors anywhere they are entered on the form.

Assessment Information: Complete the fields for the current assessment year.

Assessment Information		
Type of Assessment	Estimated Level of Assessment %	
Anticipated Board of Review Date	Board of Review Final Adjournment Date	
Assessment Software Name	Assessment Software Version	Year of Last Software Update

The "Type of Assessment" drop down menu asks for the type of assessment that is being done this year. See WPAM Chapter 4 to determine which type of assessment represents most closely the work you are doing.

The "Estimated Level of Assessment" is to be reported to two decimal points. It should be your estimate of percent of full value you are assessing at for the current year, based on your sales analysis. It is not last year's ratio.

A calendar is available as a drop down in the "Board of Review Final Adjournment Date" field. Please enter the date of the final adjournment

If the Board of Review has not adjourned, you must complete the field labeled "Anticipated Board of Review Date". If the date has not been established, please enter an approximate date by clicking on the calendar.

Complete as much information as possible about software you are using.

3. Real Estate Information

Class 1-Residential, Class 2 –Commercial, and Class 7-Other

Generally, reporting information for reasons for changes in Class 1 and 2 is the same. However, reporting reasons for changes in Class 7 is limited to Improvements only. Land changes for Class 7 are reported as acre base changes.

- Prior Year SOA (Statement of Assessment) and Current Year Assessment. The Prior Year Assessment information is pre-populated for each class from the Prior Year's final Statement of Assessment.
- Current Year Assessment information will be entered by the assessor. If the MAR is "Final" or "Amended", these values will be known. If the MAR is an "Estimate", estimated total assessed counts and values should be entered,

Prior Year SOA		Current Year Assessment
	Land Parcel Count	
	Improvement Parcel Count	
	# Acres (Whole Acres)	
	Land Assessed Value	
	Improvement Assessed Value	
	Total Assessed Value	

SOA and Current Year: SOA data from Prior year will pre-fill

Type of Change
The form is organized as shown in the table below, with the increases and decreases in columns and the types of change in rows.

Increases			Decreases		
Gains in Territory by Annexation or Boundary Adjustment.	Land Improvement Total		Losses in Territory by Annexation or Boundary Adjustment.	Land Improvement Total	
Names of all municipalities losing territory (required):			Names of all municipalities losing territory (required):		
Higher land use New plats Land improvements New construction	Land Improvement Total		Property physically destroyed or removed	Land Improvement Total	
Comments:			Comments:		
Property revalued due to removal of extreme economic obsolescence or removal of contamination	Land Improvement Total		Property revalued due to extreme economic obsolescence or contamination	Land Improvement Total	
Comments (required): SEE NOTE 1			Comments (required):		
Property formerly assessed as personal property and/or property formerly exempt now assessed as real estate	Land Improvement Total		Property formerly assessed as real estate and now exempt or now assessed as personal property	Land Improvement Total	
Comments: SEE NOTE 2			Comments:		
Increase due to Revaluation	Land Improvement Total		Decrease due to Revaluation	Land Improvement Total	
Comments: SEE NOTE 3			Comments:		
Shift FROM Manufacturing to Residential	Land Improvement Total		Shift TO Manufacturing from Residential	Land Improvement Total	
Total # of parcels shifting FROM Manufacturing	Comments:	SEE NOTE 4	Total # of parcels shifting FROM Manufacturing	Comments:	

Increases/Decreases in columns. Type of change in rows

"Gains in Territory by Annexation and /or Boundary Adjustment" – In addition to typical annexation increases, report value changes due to incorporations or reversal of annexations. The assessor must report the names(s) of the municipality that the property came from.

"Losses in Territory by Annexation or Boundary Adjustment" - Report decreases in assessed value due to annexations, incorporations, or settlement of municipal boundary disputes. The assessor must report the name(s) of the municipality that the property is going to.

"Higher Land Use, New Plats, New Land Improvements, and New Construction" – Report value increases for all new physical changes to Real Estate, such as new construction, remodeling, new subdivisions, etc.

"Property Physically Destroyed or Removed" – Report only changes due to physical losses of property value.

- "Property Revalued due to Removal of Extreme Economic Obsolescence or Removal of Contamination" – Report any increases in assessed value due to removal of a negative legal factor affecting value, or increased value due to remediation. Comments are required for any entries in this field.

- "Property Revalued due to Extreme Economic Obsolescence or Contamination" – Report value decreases to property which are not physical changes, but are due to legal encumbrances. Decreases could be due to contamination, governmental restrictions, such as on subsidized housing, extreme vacancies on special purpose income properties, or other similar factors. Comments are required for any entries in this field.

- Note: This new field affects levy limits. The levy limits law takes new construction as reported by the assessor and decreases this amount by buildings destroyed or removed. The new format separates Increases/Decreases due to Extreme Economic Obsolescence from Increases/Decreases due to Property Destroyed or Removed. This will help to ensure the municipality receives the correct amount of levy change.

- Property Formerly Exempt and now Assessed as Real Estate; Personal Property now Assessed as Real Estate; property previously omitted (sec. 70.44, Wis. Stats.) and now assessed; and amount of the increase for property assessments corrected (sec. 70.43, Wis. Stats.) and now assessed.

- Property Formerly Assessed as Real Estate, and now Exempt, and/or Real Estate now Assessed as Personal Property - Also include decreases made due to sec. 70.43, Wis. Stats. corrections.

- "Increases Due to Revaluation "– Report only general increases due to marketplace changes.

- "Decreases Due to Revaluation"– Report only general decreases due to Marketplace changes.
- Note: It is important for the assessor in a revaluation year to separate the Revaluation Changes from the new construction amounts for the parcels that have new construction. This will again help to ensure the municipality receives the correct amount of levy increase.

- "Shifts FROM Manufacturing to Residential (or Commercial or Other Improvements, as appropriate) – Report your new assessed value of properties that have been shifted from Manufacturing to the local roll.

Include the parcel counts, and any comments in the fields provided, "Assessors need to report shifts from Mfg. to classes 1, 2 and 7 at the prior year equated value (which would have been reported to them by Mfg. in the notice of the shift). Any change in the assessed value made by the local assessor must be reported in the appropriate type of change. If land shifted from Mfg. is now being assessed in Classes 4, 5, 5M, 6 or 7, the additional acres must be included in the reported acres. Please include in the comment field that additional acres are due to shift from Mfg."

- "Shifts TO Manufacturing from Residential (or Commercial or Other Improvements, if appropriate)" – Report the assessed value from the prior year's local roll of the properties Manufacturing will now be assessing. Include the parcel counts, and any comments in the fields provided,

- "Net Value of Shifts to or from Residential (or Commercial or Other Improvements if appropriate)" – Report the total net value of any shifts to or from these classes, by land and improvements. Be sure to indicate a positive or negative sign, indicating the amount of change. Shifts might not balance, because we are not asking for shifts to classes 4, 5, 5m, 6, or 7 land.

Acre Base Reporting

The new MAR is not asking for assessed values of acre base changes. The Department of Revenue has used, and continues to use, a "Unit Value Projection" method to develop the Equalized Values. That projection method requires a report of the base acres of the classes and subclasses of land, to which the Department will apply average values per acre. Assessors are still required to value each parcel based on its characteristics, adjusting values on a per parcel basis as need be to reflect a proper assessed value for that statutory class.

The Department recognizes that different subclasses of land will carry different values. Allowance is made to collect the acres in those subclasses. Brief descriptions and examples of subclasses are included below.

Required acre base reporting varies depending upon the type of filing. If filing an "Estimated" MAR, the number of acres of each class and subclass is required. For a "Final" or "Amended" MAR, the parcel count, the number of acres by class and sub class, and the total Assessed Value of the Class are required.

If there are no acres in a class, enter a "0" for the parcel count, number of acres, and total assessed values.

If land shifted from Mfg. is now being assessed in Classes 4, 5, 5M, 6 or 7, the additional acres must be included in the reported acres. Please include in the comment field that additional acres are due to shift from Mfg.

Class 4-Agricultural

CLASS 4 AGRICULTURAL	Prior Year SOA		Current Year Assessment
		Parcel Count	
		# Acres (Whole Acres)	
		Total Assessed Value	
REQUIRED Acre Information		OPTIONAL Acre Information (Optional acres listed below must also be included in the required Class 4 Acres)	
1st Grade Tillable		Orchard	
2nd Grade Tillable		Christmas Tree	
3rd Grade Tillable		Irrigated / Muck	
Pasture		Acquaculture Ponds	
Cranberry Bed		All Other Specialty	
Total Class 4 Acres		Specialty Type(s) Description:	

- The Prior Year Statement of Assessment Values are pre-populated
- The "Required Acre" information must be completed.
- The "Optional Acre" Information allows the assessor to report any specialty type crops acreage classified as agricultural. Use Value Guidelines require the land used for these purposes be classified and valued in the soil type the land is. Therefore include the acreage both in the "Optional" and "Required" area.
- Cranberry Bed acres are the acres within the cranberry ditches devoted to growing the vines.
- The total Class 4 acres in the "Required Acres" section must equal the total reported acres in the header area.

Class 5-Undeveloped

CLASS 5 UNDEVELOPED	Prior Year SOA		Current Year Assessment
		Parcel Count	
		# Acres (Whole Acres)	
		Total Assessed Value	
REQUIRED Acre Information			
Fallow		Ponds	
Swamp		Lake Bed / River Bottom	
Waste		Water Frontage	
Road Right of Way		All Other Specialty	
Conservation Easement		Total Class 5 Acres	
		Specialty Type(s) Description:	

- The Prior Year Statement of Assessment Values are pre-populated
- Fallow, Swamp, Waste, and Road Right of Way acres are reported as in previous years, following classification guidelines in the WPAM.
- Conservation Easement acres can be reported, if such encumbered lands exist in the taxation district.
- Pond acreage can be reported if the assessment reflects value for privately owned waters.

- Lake Beds / River Bottom acreage can be reported if there is any acreage locally assessed under the surface of manmade bodies of water, flowages, or underwater acreage not owned by the State.
- All Other Specialty acres can be used to report any unique land situations that could affect value. Please describe those situations in the area provided.

Class 5m-Agricultural Forest

CLASS 5m AGRICULTURAL FOREST	Prior Year SOA		Current Year Assessment
		Parcel Count	
		# Acres (Whole Acres)	
		Total Assessed Value	
REQUIRED Acre Information			
Primary Agricultural Forest		Water Frontage	
Secondary Agricultural Forest		All Other Specialty	
Residual Agricultural Forest		Total Class 5m Acres	
Conservation Easement		Specialty Type(s) Description:	

- The agricultural forest acres are reported based on statutory requirements. Definitions of subclasses is provided in the Class 6 – Forest - section.

Class 6-Forest

CLASS 6 FOREST	Prior Year SOA		Current Year Assessment
		Parcel Count	
		# Acres (Whole Acres)	
		Total Assessed Value	
REQUIRED Acre Information			
Primary Forest		Water Frontage	
Secondary Forest		All Other Specialty	
Residual Forest		Total Class 6 Acres	
Conservation Easement		Specialty Type(s) Description:	

- The Prior Year Statement of Assessment Values are pre-populated
- Primary, Secondary, and Residual Forest acres allow for collection of acres of commonly used strata of forest assessments. Burned over forested land is an example of residual forest.
- Conservation Easement acres can be reported, if such encumbered lands exist in the taxation district.
- Water Frontage acres classified as Forest is used to delineate those acres which have a higher value due to a water influence. Any explanations for this type of acreage can be included in the comment area.
- Unique Forest acres can be reported in the “Specialty Acres” field. You will be required to include a comment, generally describing what is unique about the acreage.

Class 7 – Other

"Other" means agricultural buildings and improvements and the land necessary for their location and convenience. Users will list only CHANGES in improvement values in Class 7.

Class 7 REQUIRED Acre Information		
General Agricultural Site Acres		Comments:
Mega Dairy Farm Site Acres		
Cranberry Land Improvement Site Acres...		
Total Class 7 Acres		

- General Agricultural Site acres are defined as the acreage necessary for the location and convenience of all agricultural buildings and improvements other than Mega dairy farms and Cranberry Bed Improvements...
- Mega Dairy Farm Site acres are those found on farms that encompass such significant acreage that the typical small parcel site value per acre is not representative of the Mega farm site.
- Cranberry Land Improvement Site Acres are those acres under the manmade features of a cranberry marsh, typically ditches, dams, dikes, and other support land.

Class 7 Cranberry Improvement Information

Class 7 Cranberry Improvement Information		
Prior Year Cranberry Improvement Assessed Value	Not Available	Comments:
Current Year Cranberry Improvement Assessed Value		

- The Prior Year cranberry bed value will not be available in 2011, but will be populated in all successive years from the previously reported MAR.
- Report the Assessed Value of all Cranberry Improvements in the taxation district, at the same level of assessment as all other property.
- Do NOT include any new Cranberry Improvement values as new construction. Report the total value of all cranberry bed improvements, both new and existing, here.
- Do NOT report any changes to cranberry improvement values in any of the other types of changes.
- Include Cranberry Improvement values in the Improvement Assessed Value for Class 7 (top of page) and also report separately in the Current Year Cranberry Improvement Assessed Value
- If there are cranberry improvement values reported in this section, Cranberry site acres and Cranberry bed acres must also be reported.

Miscellaneous Acre Information

Miscellaneous Acre Information		
Prior Year SOA Acres		Current Year Acres
	Managed Forest Law (MFL)	
	Private Forest Crop (PFC)	
	All Other Exempt	

- Report acres enrolled in Managed Forest and Private Forest Crop programs. Acres should match those reported to you by the DNR.
- All Other exempt acres include such categories as County Forest lands, Federally owned land, and any other exempt acres.

Total acres in Taxation District

Total Acres in Taxation District (Assessed plus Exempt)		
Prior Year SOA Total # of Acres in Taxation Distict	Current Year Total # of Acres in Taxation District	Difference
9,143		9,143

This field is provided as a check that total acres in the municipality have not changed significantly from the previous year. If the warning message is triggered, please provide a comment in the class where the acreage change has occurred.

4. Personal Property

- The personal property section of the final report is the summary of personal property accounts and assessed values in the Taxation District. The individual items of personal property should be totaled and posted to the Personal Property Summary area.
- Prior Year number of accounts is not available in 2011, but will be populated from prior year information in 2012.

Personal Property				
Comments				
Prior Year Assessment Information		Category	Current Year Assessment Information	
Number of Accounts from MAR	Assessed Value from SOA	Boats and Other Watercraft	Number of Accounts	Assessed Value
Not Available				
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	Machinery, Tools, and Patterns	Number of Accounts	Assessed Value
Not Available				
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	Furniture, Fixtures and Equipment	Number of Accounts	Assessed Value
Not Available				
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	All Other Personal Property	Number of Accounts	Assessed Value
Not Available		All Other		
Not Available		Buildings on Leased Land		
Not Available		Mobile Homes		
Not Available		Total All Other Personal Property		
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	Total Personal Property	Number of Accounts	Assessed Value
Not Available				

- Computers, software and related equipment are exempt and should not be included in this value. The Number of Accounts section in the personal property summary is very similar to the parcel counts used for real estate. It is the total number of separate entries per line (accounts) an individual may have of each class of personal property. For example, if a company were assessed in a particular year for "Machinery, Tools, and Patterns" and "Furniture Fixtures and Equipment", the company would have two accounts or entries on its line in the personal property roll.

- All the accounts for a particular class of personal property are totaled and posted to the Municipal Assessment Report. It is important the reports be

filled out completely. This will ensure the municipality's Equalized Value is updated correctly.

5. Completing the Filing

Error Messages

Error Messages (select an error message and press ENTER to navigate to the field that must be corrected)

You must enter the name of the assessor or the assessment firm.
You must enter the name of the person signing the assessment roll affidavit.
You must select the certification level of the person signing the assessment roll affidavit.
You must enter the name of the person completing the report.
You must select the certification level of the person completing the report.
You must enter the e-mail address of the person completing the report.
You must enter the telephone number of the person completing the report.
The Type of Assessment field is a required field.
The Estimated Level of Assessment field is a required field.
You must enter a Board of Review date.
You must enter a Board of Review date.
You must enter Current Year Land Assessed Value for Class 1 even if it is zero.

All error messages that appear in the "Error Messages" box require correction before submission. A report cannot be submitted if errors exist. Each line in the error box represents one error. The entire message may not be visible in the message box due to lack of word wrap. To view the entire message, hover over the line. Scroll through the form and look for red error indicators. The entire text of the error message will be visible on the associated field by moving the cursor over the red "**X**" error indicator.

Ready to Submit

Select "Yes" if you wish to submit the form.
Select "No" if you wish to check for errors or save the form and close it for completion later.

Ready to Submit

Have you confirmed the form is complete, correct, and ready to submit?
If so, select "Yes" and press SUBMIT.

TIP: You can check for errors by selecting "No" and pressing SUBMIT

◉ Yes ○ No

SAVE, Print, Submit Buttons

Save Form **Print Form** **SUBMIT**

Confirmation

Confirmation #	MAR20110393E1301588291936
Recording Time	2011-03-31T16:18:11Z

- The Submit button invokes the form's edits. If no errors exist the form is submitted and a confirmation number and a recording time are generated.
- The filer must save the form. Save each form with its own unique name. The file name should include the most important information about the submission: taxation district, type of report, and date of submission.
- Save the form after successful submission. This ensures that the confirmation number and time of submittal is saved with the form. The confirmation number is the filer's proof of submission. The confirmation number is also used by DOR to confirm the exact submission.
- The filer may print the form with the confirmation number as proof of their submission.
- The filer will be able to submit an amended report by opening a saved form and making the necessary changes without the need to start with a blank form. This is the reason for saving each submission with a unique file name.

TID Report

The completed TID Assessment Reports are due on the second Monday in June per sec. 66.1105(6)(a) Wis. Stats. A separate TID Assessment Report is required for each TID which, in addition, must be reported separately for each county, school district, and special district. The current TID Assessment Report or exact replica is required for estimating or final submission. If an estimate is filed, then a final submission is expected when assessments are finalized. When no TID Assessment Report is 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.
- No personal property (locally assessed) is included.
- Manufacturing changes are applied for real and personal property

Value changes are reported on the PA100T for TID parcels only. TID value changes occurring in an overlapped portion are to be reported in the TID that overlaps the older TID because the overlapped portion is frozen.

Section 70.43, Wis. Stats., Correction of Errors by Assessors

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 WPAM Chapter 5. 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 Board of Review 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 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 regarding that person's appeal rights to the BOR.

The following is an example of the proper procedure to correct a palpable error:

A taxpayer attended the open book session 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 form, PA-5/661, 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.)

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.*

(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	5**m** – 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	IMPROVEMENT VALUE	TOTAL VALUE
123-4567-89-9876543 4567		Sec 8 T5N R2E		1A	1.33	60,000	~~450,000~~	~~510,000~~
Smith, John and Mary 987 Main Rd Anytown, WI 53555		Lot 3 CSM 1459					225,000	285,000
							225,000	285,000
					1.33	60,000	~~450,000~~	~~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
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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
123-4567-89-9876543 4567		Sec 8 T5N R2E		1A	1.33	60,000	~~450,000~~	~~510,000~~
Smith, John and Mary		Lot 3 CSM 1459					225,000	285,000
987 Main Rd								
Anytown, WI 53555							225,000	285,000
					1.33	60,000	~~450,000~~	~~510,000~~

Corrected due to sq. ft. error

Scenario 2

A property owner appears at Board of Review. 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 Board of Review 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 (sec. 70.43, Wis. Stats.) form. 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 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.

(b) 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 wind storm 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 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		
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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
123-4668-29-3456789 4567		Sec 15 T5N R2E						
				4D	38.50	9,200		9,200
Olson, Jeffrey and Elisa		SE NE Sec. 15		7G	1.50	75,000	96,800	171,800
772 Olson Lane								
Anytown, WI 53555								
					40.0	84,200	96,800	181,000
123-9876-54-3211234 4567		Sec 22 T5N R2E						
				4D	45.5	10,900		10,900
Black, George and Karen		NW SE and SW SE, except Lot 1 CSM		5E	15.0	18,750		18,750
669 Summit Rd		1590		5m	15.5	21,700		21,700
Anytown WI 53555				7G	2.0	100,000	121,700	221,700
					78.0	151,350	121,700	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	Badger

KEY TO CODES		
	1.**A** – RESIDENTIAL	5.**E** – UNDEVELOPED
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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
Corrected for bldg. torn down								
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~~
Corrected for bldg. blown down								
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		5E	15.0	18,000		18,000
669 Summit Rd		1590		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~~

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 form 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	5**m** – 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		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 Lands (MFL) program. As part of the review they doubled 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 indeed 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 form, 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	5**m** – 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. PFC REG. ENTERED BEFORE 1/1/72
2. PFC REG. ENTERED AFTER 12/31/71
3. PFC 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 at:
http://www.revenue.wi.gov/forms/govtvc/pc-201.pdf

Correction of Error-70.43
http://www.revenue.wi.gov/forms/govprtax/pa5-661.pdf

Notice of Change to Reported Exempt Computers

The assessor sends form (PR-307) to property owners' when there are changes in Schedule D-1 of the Personal Property Statement from what was submitted. The appeal procedures are outlined on page 2.

Personal Property Forms and Record Systems

Locating, identifying, and valuing personal property can be difficult. Personal property valuation procedures have been discussed in WPAM Chapter 15. As described in that chapter, the assessor must be aware of who owns personal property, where it is kept, and what its current cash value is. The assessor can keep track of personal property cash values by attending auctions and checking private sales. There is also a set of forms which the assessor can use to help determine personal property value.

Income and Expense Questionnaire

The collection of income and expenses is collected on form PR-323. Property owners are required to provide the assessor with this information under sec. 70.47(7)(af), Wis. Stats.

Statement of Personal Property

The personal property collection form is the statement of personal property (PA-003). This form combines the information previously contained on the merchants' professions' statement of property (obsolete) and the fixed asset schedule. **NOTE:** Beginning in 1999 computers, software and related equipment must be reported, but are exempt from personal property taxes.

Fixed Asset Schedule

The fixed asset schedule (PE-106) has been developed to accommodate larger firms who have purchased many assets over the years. The schedule provides space for reporting the original costs of assets by year of acquisition for the past twenty years, additions or deletions during the past year, and net original costs. The conversion factors are not preprinted on this form. Instead, there are blank spaces where the assessor enters the appropriate factors. Space is also provided for the market value calculations by the assessor.

Occupational Tax Forms

There are four 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 grain, 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, board of review 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 the DOR prior to Board of Review 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 Board of Review 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 Board of Review clerk after the Board 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 Board's determination. Once completed, this summary is filed with the Board of Review proceedings.

Notice of Board of Review Determination

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

Statement of Assessments

This form (PA-521) is filled out by the clerk and sent to the Supervisor of Equalization on or before the 2nd Monday in June. This form reflects the aggregate assessed value of all personal and real property in the municipality and reflects any changes made at the Board of Review.

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 the 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 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 not a mandatory form at this time. The DOR does encourage all assessors to use the form. The form can be used by the municipal clerk to ensure that all of the open book changes have been entered onto the assessment roll prior to Board of Review, it will also be a record of the changes in assessment of an individual property, and will aid the assessor in the future when valuing the property. A copy of the form should be provided to the municipal clerk and the original should become a part of the property record card.

Fillable Forms

Currently the DOR is in the process of making all of the forms into a fillable format. The process will take some time to complete, but as forms become available in the fillable format they will be placed on the DOR website for your convenience. You will then have the option of using the fillable or flat format.

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-003 Personal Property	Statement of Personal Property	Lists & summarizes all personal property items by an individual property owner includes property schedules.	Property Owner/Agent	Local Assessor
PA-005 Occupational Tax	Operators of Grain Elevators & Warehouses	One of the four occupational tax forms which are filled out by the owner, agent, bailee, or consignee every year.	Property Owner/Agent	Local Assessor
PA-006 Occupational Tax	Operators of Coal Docks	One of the four 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 four occupational tax forms which are filled out by the owner, agent, bailee, or consignee every year.	Property Owner/Agent	Local Assessor
PA-016 Personal Property	Cable TV	Report of personal property associated with Cable TV systems.	Property Owner/Agent	Local Assessor
PA-105 Appeal	Agent Authorization – Property Assessment	Provide written documentation to assessor or Board of Review Clerk that the person appearing is authorized to represent the property owner.	Property owner	Local assessor or Board of Review Clerk
PA-115A Appeal	Objection Form for Real Property Assessment	Written objection form to appeal their assessments to the Board of Review 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 Board of Review prior to appearing before the Board.	Property Owner/Agent	Local Clerk

Form Number Subject	Title	Purpose	Who Completes	Who to Send To
PA-117 Manufactured & Mobile Home	Manufactured & Mobile Home Valuation Worksheet	Lists and values manufactured & 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 and Annual Assessment Report requirements.	Assessor/ municipality	Office of Assessment Practices
PA-500 Assessed Value	Property Record Card	Provides an itemization of information including values for residential & agricultural properties.	Local Assessor	Local Clerk
PA-521C Assessed Value	Statement of Assessment	Records the aggregate assessed value of all personal and real 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
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 Board of Review determinations are completed.	Local Clerk BOR Clerk	District Supervisor of Equalization

Form Number Subject	Title	Purpose	Who Completes	Who to Send To
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 & 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
PE-106 Personal Property	Fixed Asset Schedule	Reports original costs of assets by year of acquisition for the past 20 years, adding or deleting during past year, and net original costs.	Local Assessor	Local Clerk
PR-130 Real Property and Personal Property	Summary of Open Book Actions	Form is used to report and explain changes made by the assessor at Open Book	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
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

Form Number Subject	Title	Purpose	Who Completes	Who to Send To
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 Assessment 15 days in advance of the Board of Review. Owner may appeal the assessment to the Board of Review.	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-301A Assessed Value	Notice of Assessment	Document sent when valuation of any taxable real property changed from the valuation placed on it from the previous year.	Local Assessor	Property Owner
PR-302 Appeal	Notice of BOR Determination	Form indicates the amount of the assessment as finalized by the Board of Review.	Local Clerk BOR Clerk	Property Owner/Agent
PR-303 Exemption	Request for Exemption of Renewable Energy	Used to request an exemption for a renewable energy system under sec. 70.111(18), Wis. Stats., Solar and Wind Energy Systems.	Property Owner	Local Assessor
PR-307 Assessed Value	Notice of Change in Exempt Computer Value	Form indicates that the amount of computers reported on PA-003.	Local Assessor	Property Owner/Agent
PR-323 Personal Property	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
PR-324 Assessed Value	Agricultural Use-Value Information Request	Assists the local assessor in determining the proper classification of agricultural land for assessment purposes.	Property Owner/Agent	Local Assessor
PR-800 Assessed Value	Annual Assessment Report	The form provides a consistent format for the assessor to provide information to the municipality and the Department of Revenue.	Assessor	Municipality/ Office of Assessment Practices

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-297** **PR-298** **PR-299** **PR-301A** **PR-307** **PR-324** **PR-800**	**PC-220** **PC-220A** **PC-226** **PC-227** **PR-230** **PR-231** **PR-303**	**PA-117** **PA-118**	**PA-005** **PA-006** **PA-014**	**PA-003** **PA-016** **PE-106** **PR-130** **PR-299** **PR-323**	**PR-130** **PR-297** **PR-298**

The forms listed in the charts above are available on the DOR website http://www.revenue.wi.gov/html/formpub.html. The forms can be found under several different headings on the website.

- Under Government – Property Tax Forms
- Under Government – Property Tax Exemptions
- Under Government – Property Assessment Forms
- Under Government – State Prescribed Forms
- Under Utility Tax – Occupational Tax

Forms can also be found using the following link:
http://www.revenue.wi.gov/forms/govasr/spflist.html

The template for the Annual Assessment Report can be found using the following link:
http://www.revenue.wi.gov/slf/assessor/messages/usptem.doc