State Prescribed Forms

The Wisconsin Department of Revenue (DOR) is given the duty of preparing standardized forms assessors need to use to report various data to the DOR and property owners. All assessors should use the State Prescribed Forms; however, if you are using a form other than a State Prescribed Form, you must submit the form to the Office of Assessment Practices for approval. The form will be reviewed to ensure that it contains all of the required information. If the form is approved for use, a letter of approval will be sent. The approved alternate form will be assigned a form number for the specific municipality it was submitted for. You must submit the alternate form for each municipality; the approval is only for the municipality submitted.

The State Prescribed Forms can be found on the DOR website at 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 (PR-800) can be found using the following link: http://www.revenue.wi.gov/forms/govasst/pr-800.pdf

The DOR is currently in the process of making the forms available in a fillable format as well as the printable flat file.

Assessors should be sure that they are using the most current forms available. A revision date is listed on the bottom of the form after the form number. For example, PA-5/661 (R.7-11).

The following is a list of State Prescribed Forms by WPAM Chapter. Samples of the forms are after the list.

Chapter 1

Annual Assessment Report	PR-800
Extension Request – Property Assessment	PA-205

Chapter 2

Application for Temporary Certification	PC-724
Application for Recertification of Assessment Personnel Continuing Education Alternative	PM-112

Chapter 16

Statement of Personal Property	PA-003	Update Annually

Chapter 17

Statement of Personal Property	PA-003	Update Annually
Occupational Tax on Operators of Grain Elevators & Warehouses	PA-005	
Occupational Tax on Operators of Coal Docks	PA-006	
Occupational Tax on Petroleum Products	PA-014	
Cable Television Systems Annual Property Report	PA-016	Update Annually
Objection Form for Real Property Assessment	PA-115A	
Objection Form for Personal Property Assessment	PA-115B	
Manufactured & Mobile Home Valuation Worksheet	PA-117	
Manufactured & Mobile Home Statement of Monthly Municipal Permit Fee	PA-118	
Property Record Card	PA-500	
Assessor's Affidavit	PA-533	
Real Estate Assessment Roll	PA-539-2	
Correction of Errors by Assessors	PA-5/661	
Agricultural Work Card	PA-703	
Summary of Board of Review Proceedings	PA-800	
Tax Exemption Report	PC-220	
Multi-parcel Tax Exemption Report	PC-220A	
Taxation District Exemption Summary Report	PC-226	
Unrelated Business Income Report	PC-227	
Fixed Asset Schedule	PE-106	Update Annually
Summary of Open Book Actions	PR-130	
Property Tax Exemption Request	PR-230	
Low Income Property Owner's Certification of Occupancy	PR-231	
Notice of Amended Assessment at Open Book and Waiver of Amended Assessment Notification	PR-297	
Agricultural Land Conversion Charge	PR-298	
Notice of Personal Property Assessment	PR-299	
Notice of Assessment	PR-301A	
Notice of Board of Review Determination	PR-302	
Request for Exemption of Renewable Energy System	PR-303	
Notice of Change in Exempt Computer Value	PR-307	
Income & Expense Questionnaire	PR-323	
Agricultural Use Value Information Request	PR-324	

Chapter 19

70.055 Expert Assessment Resolution	PR-203
Revaluation Contract	PR-209
Standard Specifications	PR-210

Forms Chapter

Agent Authorization Form – Property Assessment	PA-105

Important - Before filing out this form, make sure that you have "Highlight Existing Fields" turned on. It is located in the upper right hand corner of this page in the purple toolbar. It is a toggle switch. It will show you were text can be entered or changed throughout form.

Save Print Clear

Use Tab to navigate throughout document or click with mouse as needed.

ANNUAL ASSESSMENT REPORT

OF AND PREPARED FOR THE

☐ Town ☐ Village ☐ City of _____ ,

County of _____ ,

State of Wisconsin

County/Municipal Code (5 digit) _____

PRESIDED OVER BY

_____ , _____

(Name) (Title e.g. Chair, President)

PREPARED BY

_____

(Assessor Name)

_____

(Business Name)

_____

_____

(Mailing Address)

EFFECTIVE VALUE DATE

JANUARY 1, 20 ____

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SECTION 1

LETTER OF TRANSMITTAL

_____ , 20 _____ ,
(Report Date)

☐ Town ☐ Village ☐ City of _____ County of _____,

_____

_____
(Official Address)

Dear _____ , _____,
(Name) (Title e.g. Chair, President)

I am aware of, understand, and have correctly used recognized procedures, methods and techniques necessary to produce a credible mass appraisal for your municipality as of January 1, 20 _____ .

The municipality is both the client and the intended and authorized user of this report. Property tax distribution is the intended use. I am not responsible for unauthorized use of this report, nor are any agents of my company (if applicable).

This report and the procedures, methods and techniques conform to the requirements of the Wisconsin Constitution, Wisconsin Statutes, case law, Administrative Rules, the *Wisconsin Property Assessment Manual (WPAM)*, current *Uniform Standards of Professional Appraisal Practice* (USPAP) and the Technical Standards of the International Association of Assessing Officers (IAAO). USPAP in no way interferes or supersedes the reference in state law (sec. 70.47(8)(i), Wis. Stats.) which states “The board shall presume that the assessor's valuation is correct. That presumption may be rebutted by a sufficient showing by the objector that the valuation is incorrect.” Compliance with USPAP is not evidence to discredit a value. The value may be appealed; not the report. That is, failure to comply with USPAP is not grounds for appeal.

We have inspected the properties based upon guidelines in the *Wisconsin Property Assessment Manual* [and ☐ our contract]. Please understand that the detail of our inspection was within the scope of property appraisal versus that of a building inspector or engineer. Other than those items identified in this report, on the property record cards, or in the record file, the appraiser knows of no adverse physical conditions affecting the properties as of the effective date of the assignment. Any undisclosed or undiscovered physical problems could adversely affect a property’s value.

Authorized users are cautioned that the final opinions of value are based on certain information, assumptions, and possible limiting and hypothetical conditions. When and if any of these exist, they are identified in the body of this report and in the individual property record files. Any change to these conditions may affect the appraiser’s opinion of value. A due diligence review of this report by the client and other authorized user is strongly recommended.

Respectfully submitted,

_____
(Statutory Assessor)

Assessor Certification Level: _____
Expiration Date: _____

SUMMARY OF REQUIRED DATES AND REPORTS

General Description of the Jurisdiction:

ESTIMATED LEVEL OF ASSESSMENT: _____ %

All DATE entries should have a / entered between mm/dd/yy

State Law Reference		
Art. IV Sec. 28	I took the assessor's oath of office on	/ /
70.35(1), 70.35(2)	I sent personal property returns on.	/ /
70.365	I mailed Notices of Changed Assessment on.	/ /
70.10, 70.49(1), 70.32(2), 70.30	I signed the affidavit and attached it to the roll on	/ /
79.095	I submitted the Exempt Computer Report to Wisconsin Department of Revenue (DOR) on.	/ /
73.03(5)	I submitted the Municipal Assessment Report to DOR on	/ /
66.1105(6)(a)	I submitted all required TID information to DOR on	/ / ☐ NA
70.44(1) 70.44(3)	I discovered and corrected omitted real or personal property	☐ Yes ☐ No ☐ NA
	I provided written notice to property owners about their appeal rights.	☐ Yes ☐ No ☐ NA
70.45	I held Open Book on.	/ /
	The number of parcels reviewed at Open Book was	
	The number of changes to value resulting from Open Book was.	
	I sent revised notices on.	/ / ☐ NA
70.47(1)	The Board of Review (BOR) will meet on.	/ /
	If the BOR met and needed to adjourn, they rescheduled to	/ / ☐ NA
70.47(3)(ag)	I will be present at the BOR to defend assessments	☐ Yes ☐ No
70.52	When notified by the clerk of palpable errors or omitted parcels, I reviewed and revalued the property in error and certified the value to the clerk . .	☐ Yes ☐ No ☐ NA
	I verified that when I was informed of palpable or omitted property, it was added to the roll by the clerk.	☐ Yes ☐ No ☐ NA

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS

The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

1. This appraisal uses the guidelines and standards prescribed in the *Wisconsin Property Assessment Manual* published for the current assessment year. (DOR WPAM and Guides are located online at: http://www.revenue.wi.gov/html/govpub.html)

2. The appraiser is not responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser believes the title is correct and marketable.

3. The appraiser will provide testimony and appear in court as required for the office of municipal assessor and for any contractual agreements with the municipality.

4. The appraiser has noted on the individual property record cards any adverse conditions observed during the inspection of the subject's property. Unless otherwise stated on the property record card, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property.

5. This appraisal is prepared for ad valorem tax purposes. This report and the procedures, methods and techniques conform to the requirements of the Wisconsin Constitution, Wisconsin Statutes, case law, Administrative Rules, the *Wisconsin Property Assessment Manual (WPAM)*, current *Uniform Standards of Professional Appraisal Practice* (USPAP) and the Technical Standards of the International Association of Assessing Officers (IAAO). Depending on the property, there may be specific valuation guidelines and the reconciliation of data must be performed according to statutes, such as with agricultural property. Because of this, the Jurisdictional Exception applies in some instances.

6. Each property has been appraised as though under responsible ownership and competent management.

7. All property within the municipality has been assessed as of January 1.

8. Unless noted, it is assumed that all required licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from any private, local, state, or national government entity, have been obtained for any use on which the value opinions contained within this report are based.

9. Information, estimates and opinions furnished to the appraiser and incorporated into the analysis were obtained from sources assumed to be reliable and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.

10. The Americans with Disabilities Act (ADA) became effective January 26, 1992. Neither a compliance survey nor a specific analysis has been conducted for any property to determine if it conforms to the various detailed requirements identified in the ADA. It is possible that such a survey might identify non-conformity with one or more ADA requirements, which could lead to a negative impact on the value of the property(s). Because such a survey has not been requested and is beyond the scope of this appraisal assignment, we did not take into consideration adherence or non-adherence to ADA in the valuation of the properties addressed in this report.

11. Use of this report and its conclusions is limited to the administration of property taxes according to the governing laws of the State of Wisconsin.

12. The Municipal Assessment Report (MAR), upon completion, will become part of this report.

Other:

CLIENT, INTENDED USERS AND INTENDED USE

The subject municipality is the client and intended user of this report.

This is an annual assessment report for ad valorem tax purposes and it is specifically made for property tax distribution. The intended use of this report and its conclusions is limited to the administration of property taxes according to the governing laws of the State of Wisconsin.

EFFECTIVE DATE OF APPRAISAL AND REPORT

The State of Wisconsin requires all property to be valued as of January 1 in any given year. The appraisal date for this report is January 1, 20 _____ . The report was submitted to the client on _____ .

DEFINITION OF VALUE

Definition of Market Value:

According to the *Wisconsin Property Assessment Manual* (WPAM), the definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;

2. Both parties are well informed or well advised, and acting in what they consider their own best interests;

3. A reasonable time is allowed for exposure in the open market;

4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and

5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

JURISDICTIONAL EXCEPTIONS

When the guidelines in *Uniform Standards of Professional Appraisal Practice* (USPAP) conflict with state statute or case law, state law governs. This is stated in USPAP and is referred to as the "jurisdictional exception." The Wisconsin Constitution, state statute, case law, administrative rule and the *Wisconsin Property Assessment Manual* (WPAM) establish a hierarchy of valuation methods.

Section 70.32 Wis. Stats. states that the most reliable valuation approach uses a sale of the subject property to estimate value – but only if that sale is recent, meets all of the requirements of an arm's length sale, and the value is confirmed by an analysis of sales of reasonably comparable properties.

The second best valuation method uses sales of properties similar to the subject parcel, called a "sales comparison" approach to value. If no reliable comparable sales are available, then other factors may be used to value the property. Cases often refer to this hierarchy as the "three tiers."

For further discussion, see the WPAM, Chapter 21 State ex rel. Markarian v City of Cudahy (1970).

Since 1998, the assessed value of **"farmland"** for property tax purposes has been based on the productive capacity of the land. The 1995-97 Budget Act changed the standard for assessing farmland from market value to use value assessment. In a use value assessment system, an agricultural property's use is the most important factor in determining its assessment classification. Chapter Tax 18 specifies the use value calculation. Agricultural building sites and residences of the farm operator's spouse, children, parents, or grandparents are classified as "Other" and should be assessed at market value.

Section 70.32(2)(c)1d Wis. Stats. defines **"agricultural forest"** as "land that is producing or is capable of producing commercial forest product . . . and shall be assessed at 50% of its full value."

Wisconsin Act 33 specifies how **"undeveloped land"** is valued for assessment purposes under sec. 70.32(4) at 50% of its full value. Undeveloped land includes areas commonly called marshes, swamps, thickets, bog or wet meadows.

Two unique agricultural products, cranberries and fish, are produced on "specialty land" and are assessed at use value rates. Fish ponds used for animal aquaculture qualify as agricultural as they are analogous to pasture.

The State Public Records Board has published the Wisconsin Municipal Records Manual which establishes minimum record retention times of 7 years for public records, with the following exceptions:

- No assessment roll containing forest 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."

Wisconsin courts have ruled that the use of the discounted cash flow for subdivisions violates the principle of uniformity. This uniformity provision also extends to condominiums.

Restrictions on the valuation of Subsidized Housing as specified in sec. 70.32 (1g) Wis. Stats., and in court cases as explained in WPAM Chapter 9, directly affect the outcome of Subsidized Housing valuation. These restrictions, including not allowing income tax credits or subsidized mortgage rates to be used in the valuation of these properties, are a jurisdictional exception.

Many assessors are required to live in their jurisdiction or they and/or their relatives own property in their jurisdiction and therefore receive a tax bill directly related to the amount of the value opinion. This interest in the property is disclosed in the Certification and is considered a jurisdictional exception.

A written summary of the Assessor's Board of Review Testimony does not need to be added to the workfile, because the Clerk's summary of the Board of Review and the official record of the proceedings if kept by the Clerk are deemed sufficient.

Personal Property may be valued using the Statement of Personal Property per sec. 70.35 Wis. Stats., in lieu of the analysis and model requirements for Personal Property.

Other jurisdictional exceptions may be found in the Wisconsin Property Assessment Manual (WPAM) and substantiated by case law.

IDENTIFICATION OF THE PROPERTY RIGHTS AND PROPERTY BEING APPRAISED

Property Rights Appraised: The property rights appraised are defined in Chapter 70.03 Wis. Stats., case law and further described in the *Wisconsin Property Assessment Manual*. The attributes of each property can be found in the property record cards or files maintained in the municipal assessor's office. These include legal descriptions, parcel identifiers, addresses, photos and sketches. Section 70.03 Wis. Stats., states in part, "'Real property', 'real estate' and 'land', when used in chs. 70 to 76, 78 and 79, include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto…"

A description of the properties being appraised is presented in the table under "Valuation Methods."

This report does not include manufacturing, utility, or telco properties in the municipality as they are assessed by the Wisconsin Department of Revenue.

HIGHEST AND BEST USE

Highest and Best Use is defined in Chapter 7 of the *Wisconsin Property Assessment Manual*:

> "Highest and best use is defined as that use which over a period of time produces the greatest net return to the property owner. The possible uses of a property have a significant influence on its value. Because most properties could be put to a number of different uses, it is necessary to determine which of the possible uses is the highest and best use. There are a number of factors that influence the highest and best use of a property.
>
> "The contemplated use must be legal. That is, it must not violate any government regulations. This would include such items as zoning, building codes, health codes, criminal laws, and other regulations. For example, an office building may represent the greatest net return on a parcel of real estate; however, if this use is prohibited by zoning laws, it does not represent the highest and best use.
>
> "The use must be complementary. It must be in balance with the uses of the property around it. This is explained in the principle of conformity.
>
> "The highest and best use should not be a highly speculative use. The use should produce the greatest net return over a reasonable time period. An income stream of high return over a short time may not be as valuable as that use which generates a smaller income but over a longer period of time.
>
> "The highest and best use of a property can change over time. Changes in the economy, society, and neighborhood can result in new uses of properties. Therefore, the assessor should be periodically reviewing the data on highest and best use and change the conclusions if necessary.
>
> "It's important to recognize that the current use of a particular property does not necessarily represent the highest and best use or the full market value of the property. All of the available uses of the property should be considered. According to the book, Readings in Highest and Best Use, 'The fact that a property is adaptable to secondary uses may be an important consideration to a prospective buyer and thus influence market value.'"

In summary, highest and best use represents the reasonably probable and legal use of vacant land or an improved property that is physically possible, appropriately supported, and financially feasible and that results in the highest value. For purposes of this report, it is assumed that the current use of the property represents the highest and best use unless stated otherwise on the property record card or in the file.

SECTION 2

SCOPE OF WORK

As stated in the letter of transmittal, this report is produced as a result of the assessor's assignment to appraise the subject municipality. The use of the values is for the fair and equitable distribution of the property tax.

To accomplish this task and produce credible results, the assessor and assessment staff completed the following tasks:

Check all that apply:

- ☐ Identified all sales within the municipality occurring in the year prior to the assessment date. Enter the number of sales . . . . . _____
- ☐ Reviewed all sales for validity as arms-length transactions.
- ☐ Field inspected all valid sales within the municipality occurring in the year prior to the assessment date. Enter the number of sales field inspected . . . . . _____
- ☐ Analyzed all sales within the municipality occurring in the year prior to the assessment date.
- ☐ Conducted ratio studies for the last assessment date and the current assessment date.
- ☐ Reviewed building permits. Enter the number of building permits . . . . . _____
- ☐ Inspected new construction. Enter the number of inspections . . . . . _____
- ☐ Analyzed new construction.
- ☐ Field inspected all parcels with current agricultural classification. Enter the number of agricultural parcels inspected in field.. . . . . _____
- ☐ Updated values of agricultural land with values supplied by DOR.
- ☐ Collected income and expense information for income-producing property.
- ☐ Calculated and reviewed data relating to capitalization rates for appraising income-producing properties.
- ☐ Identified and valued all personal property.

The Scope of Work includes the analysis and consideration of the highest and best use of property, along with the location, physical, economic, and legal aspects associated with the taxable properties.

Scope of Work Notes:

The following sources of information indicated can be found on the Internet at the following address:

Objects	Web Address
Parcel Maps	
Neighborhood Delineation Maps	
Photos	
Physical Attributes	

The following steps were taken to determine market values for all classes of property as required by sec. 70.32 Wis. Stats. In completing this task, the assessor used the three recognized approaches to value when appropriate and necessary: the sales comparison approach, the income approach, and the cost approach. Due to the nature and complexity of this assignment, the assessor:

a. Identified the parcel subject to property assessment and taxation
b. Defined the market area in which the subject property competes
c. Identified the characteristics that relate to value in the market area
d. Specified models that reflects the relationship among the characteristics affecting value in the market area
e. Calibrated models to determine the contribution of the individual characteristics affecting value
f. Tested models to determine how well they function
g. Applied models to the characteristics of the properties being appraised
h. Reviewed the mass appraisal results

Market Analysis: Market analysis determines the effect on value of existing land use regulations, reasonably probable modifications of such regulations, economic supply and demand, and the physical adaptability of the real estate, neighborhood trends, and the highest and best use of the real estate. Supply and demand market trends are also analyzed for the year previous to the assessment date to the extent that the data is available. If any required data is unavailable or is considered unreliable, an explanation is provided. The following information is the basis for my conclusions, and provides support for those conclusions regarding trends and overall market conditions as reported in this report. The supply and demand market trends were identified by neighborhood/market area when necessary.

Neighborhood/Market Area Map, Identification: A map of the municipality with delineated neighborhood/market area is included in the addenda. The neighborhood table corresponds to the map and identifies each neighborhood/market area by number or code name, the approximate parcel mix, and the general overall highest and best use of each neighborhood. The highest and best use of each parcel is on the property record card or file.

Parcel Data Collection and Validation: Property data is collected throughout the one-year assessment cycle. Attributes collected are noted on the property record cards for the different classes of property. Sample record cards are included in the addendum of this report.

The following table shows the work activity by approximate percentage for each class. *The Wisconsin Property Assessment Manual* (WPAM) defines full revaluations, exterior revaluation, interim market update, and annual review/maintenance.

Class Code	Class Type	Full Revaluation	Exterior Revaluation	Interim Market Update	Review/ Maintenance
Class 1	Residential				
Class 2	Commercial				
Class 4	Agricultural				
Class 5	Undeveloped				
Class 5m	Agri Forest				
Class 6	Prod Forest				
Class 7	Other				
Personal Property					

Analysis of Local Trend: Various statistical analyses were performed to determine the current trend in real estate sales for this jurisdiction. Included in this analysis were _____ sales dating January 1, 20 _____ through December 31, 20 _____ . Sales occurring one or two years prior to the assessment date are analyzed to determine if the market is stable, appreciating or depreciating.

The method(s) used to determine the market trend:

- ☐ Results of trending ratio studies as provided by DOR:
- ☐ Analysis of square foot selling price:
- ☐ Paired sales analysis:
- ☐ Regression analysis:
- ☐ Other - Explain: _____

Based on the above analysis, the local trend for the period January 1, 20 _____ to January 1, 20 _____ is:
_____ % per year (indicate positive or negative annual trend) Residential
_____ % per year (indicate positive or negative annual trend) Commercial

Include all relevant spreadsheets in the addenda for the methods used in your analysis.

Trend Explanation:

VALUATION METHODS

Model: According to International Association of Assessing Officer's (IAAO) *Mass Appraisal of Real Property*, a model is "a representation of how something works. For purposes of appraisal, a representation (in words or equation) that explains the relationship between value and variables representing supply and demand factors."

Model Specification: According to IAAO's *Mass Appraisal of Real Property*, "Model Specification is the formal development of a model in a statement or equation, based on data analysis and appraisal theory. During model specification, one determines the variables to test or use in a mass appraisal model."

Model Calibration: From IAAO's *Mass Appraisal of Real Property*, "Model Calibration is the development of the adjustments or coefficients from market analysis of the variables to be used in a mass appraisal model."

Model Validation: Validation of the model is accomplished by a ratio study showing the results of the model before and after changes in model specification or calibration.

Application of the Valuation Method used to Appraise Property: The following table shows the approximate parcel count (or percentage) in each class for which the indicated method was applied.

			Cost Models			Sales Models		Income Model
Class Code	**Class Type**	**Land Values From Market**	**WPAM Costs Volume II**	**Other Cost Manual**	**Composite Conversion Factor**	**Composite Adjust Grid**	**Statistical Model**	**Direct or Yield Method**
1	Residential							
2	Commercial							
4	Agricultural							
5	Undeveloped							
5m	Agri Forest							
6	Prod Forest Land							
7	Other							
P1	Boats & Other Watercraft							
P2	Machinery, Tools & Patterns							
P3	Furniture, Fixtures & Equipment							
P4A	Other							
P4B	Buildings on Leased Land							
	Mobile Homes							

LAND VALUATION

A separate valuation is required for land and improvements for entry onto the assessment roll, according to sec. 70.32, Wis. Stats. Further, the estimation of land value as a separate entity is required when using the cost approach. There are several ways to estimate land value depending on the data available and the type of property.

The subject municipality had the following sales during the year previous to the assessment date:

Class Code	Class Type	Number of Bare Land Sales
1	Residential	
2	Commercial	
4	Agricultural	
5	Undeveloped	
5m	Agri Forest	
6	Prod Forest	
7	Other	

Model Specification:

Check the method(s) used for appraising land:

- ☐ Comparative Unit Method
- ☐ Base-Lot Method
- ☐ Allocation Method
- ☐ Abstraction Method
- ☐ Anticipated Use or Development Method
- ☐ Capitalization of Ground Rent
- ☐ Land Residual Capitalization
- ☐ Other _____

Model Calibration:

Class Code	Class Type	Approximate Unit Value Range
1	Residential	
2	Commercial	
4	Agricultural	
5	Undeveloped	
5m	Agri Forest	
6	Prod Forest	
7	Other	

Model Validation: If there are sufficient vacant land sales, a ratio study of those sales is included in the addenda.

Influence Factors: Influence factors are applied to individual parcels to account for external influences due to location, shape, size, view or topography. Those influences can be either positive or negative. An example of a positive influence might be a location adjacent to a park. An example of a negative influence might be a residential lot located next to a landfill.

Influence factors are determined by analyzing vacant sales and looking at the indicated land residual of improved sales. Influence factors in this jurisdiction were applied for the following reasons:

Class Code	Class Type	Reasons for Influence Factors
Class 1	Residential	
Class 2	Commercial	
Class 4	Agricultural	
Class 5	Undeveloped	
Class 5m	Agri Forest	
Class 6	Prod Forest	
Class 7	Other	

Land Tables: Table-driven land values ensure equity throughout the jurisdiction. **The land tables are presented in the addenda.** These tables show the figures that were applied to the subject land parcels within the municipality.

Land Notes:

IMPROVED PROPERTY VALUATION

COST APPROACH

Model Specification:

Identify the technique(s) used to determine model specification:

- ☐ Volume II of the *Wisconsin Property Assessment Manual* is being used to specify residential, apartments, agricultural property and other.
- ☐ Marshall Valuation Services is being used to specify commercial property.
- ☐ I have developed my own model specification.
- ☐ Other cost (identify) _____

Building Units vary depending on the type of property. Cost-per-square-foot is used for most building improvements. However, volume units are used for things such as tanks. Units usually reflect the attribute by which the asset sells in the marketplace.

Model Calibration:

The cost model is calibrated by studies of new construction. These studies can be extensive and appraisers usually contract for cost figures through professional cost services. Volume II of the *Wisconsin Property Assessment Manual* (WPAM) provides cost figures for residential, apartment, and agricultural property. The figures in the WPAM were developed by a professional mass appraisal firm and were published as of 2001 and are maintained annually by the publication of local modifiers.

The local modifiers have two components: the first is a modifier for location, and the second is a modifier for time.

The location modifier is an adjustment from a central geo-source to all other locations. For example, the central source in year one would have a location modifier of 1.00. A distant location where materials and labor are less expensive may have a location modifier of .95.

The time modifier represents a component that reflects the change in material and labor cost from year to year. For example, three years after the original cost analysis, the costs may have increased by 15%. Therefore, the modifier would be 1.15.

Depending on the cost service, the modifiers may be combined and provided as one figure or they may have to be built-up from individual figures. Modifiers are usually presented by factors which can be chain-multiplied to derive a final figure.

Identify the technique(s) used to determine model calibration:

- ☐ Volume II of the *Wisconsin Property Assessment Manual* is being used to calibrate residential, apartments, agricultural property and other.
- ☐ Marshall Valuation Services is being used to calibrate commercial property.
- ☐ I have developed my own cost figures.
- ☐ I have validated the multiplier (as supplied in WPAM, Volume II).
- ☐ I have developed my own depreciation tables.

Validation of Costs and the Multiplier: Under any of the calibration methods, it is prudent to validate the multiplier. Chapter 8 of WPAM states, "Actual known costs of construction should be compared with the costs as estimated by the tables whenever possible. Such comparisons will help to build the assessor's confidence in the validity of the cost tables, and provide the basis for warranted adjustments to the local modifier."

A table in the Addenda showing the relationship between the costs of new construction and the effects of the multiplier recommended by the cost service has been included.

Validation of Depreciation: Under any of the calibration methods, it is prudent to validate the depreciation tables. According to WPAM, "The assessor should study the CDU rating system with its definitions, keeping in mind that the tables are only guides and the true measure of depreciation must be obtained from market studies. With valuation experience, the tables can be refined to give adequate residual, or percent good estimates . . . the assessor will find these tables extremely useful for being consistent in depreciation considerations."

A step-by-step discussion of depreciation analysis is presented on pages 135 through 156 of IAAO's *Mass Appraisal of Real Property*.

If there is an adequate number of sales, a ratio study was included to identify sales before changes were made to the depreciation table and again after changes.

Cost Notes:

SALES COMPARISON APPROACH:

Model Specification:

There are several models that can be typically applied using sales comparison. The first is the traditional sales comparison approach whereby the appraiser selects recent sales of similar properties that are located in the same neighborhood as the subject property. The appraiser then adjusts the sales to make them similar to the subject. The resulting adjusted sales prices are then used to estimate the likely selling price of the subject.

Multiple regression analysis uses a statistical method to analyze sales. The process analyses the variance in selling price in terms of property attributes. The result is an equation that can be used to estimate value for unsold properties. The process also generates figures that can be used in the traditional sales comparison approach as described above. The method requires a number of sales that represent a sufficient sample of the total parcel base.

Identify the specification(s) used to establish the model:

- ☐ Sales comparison
- ☐ Multiple regression analysis
- ☐ Other - Explain: _____
- ☐ Not Applicable - insufficient sales

Model Calibration:

The process of determining the actual adjustment amounts for the traditional sales comparison approach is calibration. There are several ways to determine the adjustment factors for use in the sales comparison approach. The appraiser can (a) simply compare unadjusted sale prices, (b) use cost figures for adjustment, (c) used paired-sales analysis to determine adjustments, or (d) use a statistical analysis such as regression to determine the adjustments.

The following calibration technique(s) were used:

- ☐ Sales listing showing property attributes
- ☐ Sales comparison approach with adjusted comparables
- ☐ Multiple regression analysis
- ☐ Other - Explain: _____
- ☐ Not Applicable - insufficient sales

Model Validation:

The appraiser should validate any selected model by comparing the estimated values for those properties that sold to the actual sale prices. The smaller the difference, the more accurate the model.

The sales comparison model was validated by:

- ☐ Comparing the value estimates using the model against the sale prices
- ☐ Other - Explain: _____
- ☐ Not Applicable - insufficient sales

Sales Comparison Notes:

INCOME APPROACH:

Model Specification:

There are two models that can be used to appraise commercial properties using the income approach.

The specification(s) used for the income approach were:

- ☐ Direct Capitalization
- ☐ Yield Capitalization
- ☐ Other - Explain: _____
- ☐ Not Applicable

Model Calibration:

The calibration(s) used for the income approach were:

- ☐ Data from Market
- ☐ Data from Professionally Acceptable Sources
- ☐ Other - Explain: _____
- ☐ Not Applicable

Model Validation:

The validations used to test the income model were:

- ☐ Comparing the value estimates using the model against the sale prices
- ☐ Other - Explain: _____
- ☐ Not Applicable - insufficient sales

Income Approach Notes:

ALL MODELS ARE INCLUDED IN THE ADDENDA.

VALUATION OF PERSONAL PROPERTY

To provide a uniform estimate of the market value of personal property, according to sec.70.35, Wis. Stats., the DOR recommends the use of Composite Conversion Factors. These factors combine a 150% declining balance depreciation schedule with an inflation factor based on the Producer Price Index and are incorporated into the Statement of Personal Property (PA-003).

RECONCILIATION AND VALUE SUMMARY

The reconciliation for a mass appraisal occurs at the parcel level and is included on the property record card, the valuation printout, or in the work file. The approaches to value are considered in conjunction with Wisconsin case law and statute. The mass appraisal results have been reviewed to ensure fairness and equity. The data has been reconciled based on the quality and quantity of data available and the relevance of the approaches, methods and techniques used. Recognized and professional acceptable mass appraisal techniques have been used.

Additional Notes:

PERFORMANCE & TEST MEASURES

Calculate and report the performance/test statistics for each class. The "before" ratio study compares the prior year assessments to the sales from the prior year. The "before" test statistics for January 1, 2013 compare the January 1, 2012 assessments to the sales that occurred during 2012.

Major Classes →	Residential	Commercial	Other:
Number of Valid Sales			
Total Assessed Value of Valid Sale Parcels			
Total Sales Price of the Valid Sale Parcels			
Aggregate Ratio			
Mean			
Median			
Coefficient of Dispersion			
Coefficient of Concentration			
Price-Related Differential			

After the valuations are completed for 2013, a second ratio study is conducted to verify valuation changes made during the revaluation process (if applicable) produced credible results. In this scenario the test statistics for January 1, 2013 compare the assessments for January 1, 2013 to the sales that occurred during 2012.

Major Classes →	Residential	Commercial	Other:
Number of Valid Sales			
Total Assessed Value of Valid Sale Parcels			
Total Sales Price of the Valid Sale Parcels			
Aggregate Ratio			
Mean			
Median			
Coefficient of Dispersion			
Coefficient of Concentration			
Price-Related Differential			

Ratio Study Notes:

CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved. If either my property or property owned by any family member is within the municipality, I certify that I have complied with the ethical provisions of the Wisconsin Statutes and *Uniform Standards of Professional Appraisal Practice* (USPAP) when appraising these properties.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- Inspections of properties that are the subject of this report are outlined in the "Scope of Work" section of this report.
- I affirm that my data collection program incorporates quality control measures including checks and audits to ensure current and consistent records.
- If anyone provided significant mass appraisal assistance, I have provided their name, certification level, and a description of the work provided by those individuals in the addenda of this report.
- I have been primary assessor since _____ (Date)
- The last revaluation was completed _____ (Date)

To file this report, you must agree it is true, correct, and complete, by checking "yes" box below. This will serve as your lawful signature for this report.

I declare that this report and all attachments are true, correct, and complete to the best of my knowledge and belief.

Do you agree with the statement above? ☐ Yes ☐ No

PRIMARY ASSESSOR

(Person who signs the roll)

Name	Assessor Certification Level ☐ 1 ☐ 2 ☐ 3	Certification Expiration Date
Company Name *(if applicable)*	Address	Phone Number ( )
E-mail Address	Webpage Address	
Client Name	County Name	Effective Date of Appraisal
☐ Town ☐ Village ☐ City of _____		

CONTRACTED APPRAISER

(Only if applicable)

Name	Assessor Certification Level ☐ 1 ☐ 2 ☐ 3	Certification Expiration Date
Company Name *(if applicable)*	Address	Phone Number ( )
E-mail Address	Webpage Address	
Client Name	County Name	Effective Date of Appraisal
☐ Town ☐ Village ☐ City of _____		

EXTENSION REQUEST – PROPERTY ASSESSMENT

I am requesting an extension for:

☐ Completing Annual Assessment Report

☐ Converting property data to an electronic format

Reason for not meeting the original deadline:

Anticipated date of compliance: ____ / ____ / _____
MM DD YYYY

Explain the steps you will take to meet the anticipated date:

ASSESSOR

Contract Assessor			Assessor Certification Number
Mailing Address			Telephone
City	State	Zip	Email
Signature of Statutory Assessor			Date Signed

MUNICIPALITY ➔ ☐ Town ☐ Village ☐ City

Municipality Name			
Mailing Address			Telephone
City	State	Zip	Email
Print Name		Title	
Signature of Chief Presiding Officer			Date

Send request to:

Wisconsin Department of Revenue
Office of Assessment Practices MS 6-97
2135 Rimrock Rd
PO Box 8971
Madison WI 53708-8971

Fax: 608-267-0835

Email: bapdor@revenue.wi.gov

Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

Print Clear

APPLICATION FOR TEMPORARY CERTIFICATION

At Assessment Technician Level

INSTRUCTIONS:

1. Enclose a $20.00 examination fee (Examination fee is non-refundable unless notification is received 10 days *before* the exam.)
2. Be sure to sign page 2.
3. Complete entire form.
4. Send application and check or money order made payable to:
   Wisconsin Department of Revenue
   Bureau of Assessment Practices, Mail Stop 6-97
   Temp Cert
   PO Box 8971
   Madison, WI 53708-8971
5. This will also be your application for the next assessor certification exam.
6. The mailing address you supply will be considered your business contact information.

Reprint of Administrative Rule for
TEMPORARY ASSESSOR CERTIFICATION AT THE ASSESSMENT TECHNICIAN LEVEL

Tax 12.05 Temporary assessor certification. (ss. 73.09(1) and (6), Stats.)

(1) APPROVAL. Temporary assessor certification shall be approved under the following conditions:

(a) The applicant shall not have been temporarily certified previously.

(b) The applicant shall have a job commitment from an elected or appointed assessor, from a firm contracting to make the assessment under ss. 70.05(2),70.055, or 70.75, Stats., or a job commitment from the bureau of property tax.

(c) The certified individual signing the assessment roll for a local tax unit of government or county assessor system under s.70.99, Stats., or the applicant's immediate supervisor if in the bureau of property tax, shall be responsible to see that the following conditions are met:

1. The effective start and end dates of temporary assessor certification are adhered to.
2. No more than two persons employed by private firms may function as temporary assessors in the same municipality.

(2) APPLICATION. Application for temporary assessor certification shall be in writing and notarized on the form prescribed by the department of revenue.

(3) WHEN VALID. Temporary assessor certification shall become effective upon the mailing of a letter of approval by the department of revenue. Temporary certification shall expire after whichever of the following first occurs:

(a) 100 days have expired since the certification became effective; or

(b) The results of the first assessor certification examination conducted after the temporary assessor certification became effective are issued.

(4) AUTHORIZED DUTIES. A temporary certified individual shall be authorized to perform in accordance with the Wisconsin property assessment manual, and under the direct supervision of the certified individual in sub. (1)(c), the duties defined for the lowest assessment technician level of local assessor certification under sub. (1)(c).

APPLICANT PERSONAL INFORMATION

Name (Last)	(First)	(M.I.)	Social Security Number		
Mailing Address	City		County	State	Zip Code
Telephone Number ( )	E-mail Address			Birth Date	

Examination for Which You Are Applying *

☐ Assessment Technician ☐ Property Appraiser ☐ Assessor 1 ☐ Assessor 2 ☐ Assessor 3 ▶ (May only perform the duties performed for an Assessor 3)

By becoming temporarily certified, you are automatically scheduled to write the next exam. Exams are normally scheduled quarterly in February, May, August, and November. Where do you prefer to take the next exam?

☐ Ashland ☐ Fond du Lac ☐ Kenosha ☐ Madison ☐ Platteville ☐ Rice Lake ☐ Wausau
☐ Eau Claire ☐ Green Bay ☐ La Crosse ☐ Milwaukee ☐ Rhinelander ☐ Superior ☐ Wisconsin Rapids

Do You Presently Hold Any Wisconsin Assessor Certification? ☐ No ☐ Yes

Temporary Certification is for the Lowest Level of Assessor Certification and is Granted Only Once.
Have You Ever Been Temporarily Certified in Wisconsin? ☐ No ☐ Yes If yes, when? _____

*Pursuant to section 73.09(7m), Wis. Stats., exam applicants may be screened for Wisconsin tax delinquencies.
If delinquent account is not satisfactorily resolved, the certification will not be issued.

APPLICANT

I have read Tax Rule 12.05 on temporary certification and understand the requirements for, and responsibilities associated with temporary certification. I certify that all information on this application is true and complete to the best of my knowledge, and that any false or omitted information may disqualify me from certification. Furthermore, I authorize the release of the pass/fail results of my assessor certification exam over the phone to the certified assessor signing below.

Sign Here _____ Date _____

Social Security Number _____

CERTIFIED ASSESSOR (WITH NOTARIZED SIGNATURE)

I have read Tax Rule 12.05 on temporary certification and understand that I am responsible to see that the applicant only: (1) performs the duties prescribed for the assessment technician level, (2) works in the Town of _____ (approval must be obtained prior to working in a different municipality), (3) functions as an assessment technician during the effective dates established in the notification of approval. I am statutory assessor for the above indicated municipality and realize that temporary certification is not valid until receipt of the notice of approval from the Wisconsin Department of Revenue.

Signature _____

Certification Number _____ Date _____

Name (Print) _____

Address _____

City _____ State _____ Zip Code _____

Subscribed and sworn to me on this

Date _____

Signed _____ (Seal)
(Notary Public)

County of _____

My Commission Expires On _____

FOR DEPARTMENT OF REVENUE USE ONLY – DO NOT WRITE IN THE AREA BELOW

Application for Temporary Certification: ☐ Approved ☐ Disapproved

Beginning Date of Temporary Certification is _____ . For ending date see Tax Rule 12.05(3).

Temporary Certification Number _____

Signed _____ Date _____

To Form

Wisconsin Department of Revenue
Bureau of Assessment Practices
Assessor Certification Recertification Requirements

Wisconsin Statutes Section 73.09 (4) (c) states, "Recertification is contingent upon submission of an application for renewal, at least 60 days before the expiration date of the current certificate, attesting to the completion of the requirements specified in par. (b). Persons applying for renewal on the basis of attendance at the meetings called by the department under s. 73.06 (1) and by meeting continuing education requirements shall submit a $20 recertification fee with their applications."

Administrative Rule Tax 12.065(2)(c) states, "The program shall be attended and completed not later than 2 months prior to the expiration of the applicant's current certification period."

To be eligible for Recertification, you are required to:

1. TIMELY COMPLETE ASSESSOR SCHOOLS AND CONTINUING EDUCATION REQUIREMENTS:

   - Attend 4 of 5 Assessor Schools
   - Complete required hours of training at least **60 Days Prior** to expiration date

CONTINUING EDUCATION REQUIREMENTS BY CERTIFICATION LEVEL
(Minimum Classroom Hours)

Level of Certification	Appraisal	Property Tax Law or Supervisory/Management	Total Program Hours Required
Assessment Technician	0	0	0
Property Appraiser	20	0	20
Assessor 1	15	15	30
Assessor 2	15	15	30
Assessor 3	3	27	30

2. TIMELY SUBMIT THE COMPLETED APPLICATION AND RECERTIFICATION FEE

   - Postmark the Recertification Application, with $20, **60 Days Prior** to your expiration date

All requirements must be fulfilled and the Recertification Application, form PM-112, must be submitted and postmarked by the following dates based upon your certification expiration date:

Expiration Date	Application Postmarked By	Expiration Date	Application Postmarked By
January 1	November 1	August 31	July 2
February 28	December 28	September 1	July 3
March 31	January 30	September 30	August 1
April 1	January 31	November 30	October 1
May 31	April 1	December 1	October 2
June 1	April 2		

THESE ARE ABSOLUTE DEADLINES

If you do not meet the requirements, you will need to retest to maintain your certification.

To Form

To Instructions | Save | Print | Clear

Recertification Application Certified Assessment Personnel

***** APPLICATION MUST BE POSTMARKED AT LEAST 60 DAYS PRIOR TO YOUR CURRENT CERTIFICATION EXPIRATION DATE *****

Tab through document or click with mouse as needed

1. A $20 check or money order made payable to the Wisconsin Department of Revenue must be enclosed with this application.
   Do you need a receipt? ☐ Yes ☐ No
2. File a separate form for each level of certification for which you are applying.
3. The mailing address you supply will be considered your business contact information.

Last Name	First Name	MI

Mailing Address	Telephone Number
	( )

City	State	Zip Code	County

Level of Certification for which you are applying for recertification *(check only one)*

☐ Assessment Technician ☐ Property Appraiser ☐ Assessor 1 ☐ Assessor 2 ☐ Assessor 3

List the meetings called by the Department of Revenue (Sec. 73.06(1) Wis. Stats.) you attended during the five years prior to your certification expiration date. 20 ____ 20 ____ 20 ____ 20 ____ 20 ____

If you have successfully completed approved programs for assessor continuing education **NOT** shown on your Education Inquiry Please attach photocopies of attendance certificates or grade reports received at the programs/courses **NOT** listed in https://ww2.revenue.wi.gov/Assessor Education/application.

Program Number	Program / Course Title	Date Attended	Appraisal Hours	Law / Mgmt Hours
		TOTAL HOURS	0.00	0.00

I attest that the information I have provided on this form and attached copies of certificates of attendance and/or grade reports meet the requirements to be recertified under the assessor continuing education alternative described in Tax 12.065 of the Wisconsin Administrative Code pursuant to Section 73.09(4) of the Wisconsin Statutes.

_____
Signature *Date*

RETURN COMPLETED APPLICATION, AND $20 FEE TO:

Wisconsin Department of Revenue
Assessor Certification and Training, MS 6-97
PO Box 8971
Madison, WI 53708-8971

FOR DOR USE ONLY

EXP. DATE: _____ RECEIVED: _____

PROCESSED: _____ CARD SENT: _____

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DUE DATE March 1, 2013	STATEMENT OF PERSONAL PROPERTY Subject to Assessment January 1, 2013	2013

Who Must File? Every person, firm, or corporation as defined in Section 70.35 Wis. Statutes receiving from the assessor a return of personal property, must submit the return to the assessor on or before March 1. This return is confidential and is not available for public inspection.

Failure to File: If you fail to file, the assessor must estimate the value of your property using the best information available. In addition, you shall be denied any right of abatement by the board of review, under Section 70.35(4), Wis. Statutes.

Property Owner: (or in charge as agent, consignee, or other representative capacity)

FOR ASSISTANCE IN COMPLETING THIS FORM, YOU MAY CONTACT THE ASSESSOR.

☐ Town
☐ Village of
☐ City

County of _____

School District	TID #
Assessor	

Account Number _____

Property Address _____

Engaged in Business of _____

☐ Sole Proprietorship ☐ Partnership ☐ Corporation ☐ LLC ☐ LLP

FEIN # _____

New Owner

Name _____
Situs Address _____
Mailing Address _____
City, State, Zip _____
Phone No. ( )

Type of Change ☐ Discontinued ☐ Sold ☐ Incorporated ☐ Moved

Date of Change _____

Schedule A

SUMMARY OF PERSONAL PROPERTY AS OF JANUARY 1, 2013

Schedule A is the summary of all taxable personal property from Schedules B through H. The total of column 3 is your declaration of personal property subject to tax within this municipality. **Do not write "SALY" for Same As Last Year**; forms must be filled out completely. Note that Schedule D-1, exempt computer equipment and software, cash registers and single-function fax machines, is excluded from TOTAL ASSESSABLE.

Column 1 **Property Description**	*Column 2* **Subtotals**	Values ↓ *Column 3* **Totals**	CODE	*Column 4* LEAVE BLANK
1. Boats & Other Watercraft *(from Schedule B)*			1	
2. Machinery, Tools & Patterns *(from Schedule C)*			2	
3. Furniture, Fixtures & Office Equipment *(from Schedule D)*				
5. Multifuction Fax Machines, Postage Meters, Copiers & Phone Systems *(from Sch. D-2)*				
6. TOTAL OF LINES 3 and 5			3	
7. Leased Equipment *(Property in charge of but not owned from Sch. F)*				
8. Supplies *(from Schedule G)*				
9. All Other Personal Property *(from Schedule H)*				
10. TOTAL OF LINES 7, 8, AND 9			4A	
11. Building on Leased Land *(from Schedule E)*			4B	
TOTAL ASSESSABLE (TOTAL OF LINES 1, 2, 6, 10 AND 11)				

4. EXEMPT Computer Equipment & Software ... *(from Schedule D-1)*				
Please report the total from Schedule D-1 from the **2012** PA-003 ➔				

I hereby declare all information given is true and correct for all the personal property for which I am subject to assessment and which was owned by me or held in my possession on January 1, 2013.

Owner's Name (please print)	Signature & Date	Preparer's Name (please print)	Signature & Date
Owner's Full Address		Preparer's Full Address	
Owner's Phone Number ( )	Fax Number	Preparer's Phone Number ( )	Fax Number
E-mail		E-mail	

Schedule B
BOATS AND WATERCRAFT

Schedule B is for reporting boats and watercraft not exempt. *Composite Conversion Factors* and a table of *Composite Useful Lives* on various equipment can be found at www.revenue.wi.gov/report/p.html#personal.

Column 1 **Property Description**	*Column 2* **Year Acquired**	*Column 3* **Cost When Acquired**	*Column 4* **Conversion Factor**	*Column 5* **Declared Value January 1**	*Column 6* LEAVE BLANK
Total Declared Value					

Use additional sheets if necessary.

Enter Col. 5 Total on Sch. A, Line 1, Col. 3

Schedule C
MACHINERY, TOOLS AND PATTERNS

Report all machinery and shop equipment. Take the costs shown from your accounting records. Any variation from information contained in your income tax return must be explained by letter or schedule. Summarize the original asset costs by acquisition year as of January 1 of last year. Enter these costs in column 2. Enter any additions or deletions by acquisition year in column 3.

Column 1 **Year Assets Acquired**	*Column 2* **Total Original Installed Cost as of January 1, 2012**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2012**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2013** *(Column 2 +/- Column 3)*	*Column 5* **Conver-sion Factor 10 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2013** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2012				**.925**		
2011				**.802**		
2010				**.688**		
2009				**.585**		
2008				**.517**		
2007				**.443**		
2006				**.387**		
2005				**.339**		
2004				**.295**		
2003				**.250**		
Prior to '03				**.138**		
Totals						

Enter Col. 6 Total on Sch. A, Line 2, Col. 3

Schedule D
FURNITURE, FIXTURES AND OFFICE EQUIPMENT

Report such assets as office, store and professional furniture, fixtures and equipment, business and professional libraries, and other assets related to the sales and administration of your business. Original Cost per column 4, Schedule D should contain all costs of installation and freight, add-ons, and sales tax.

Column 1 **Year Assets Acquired**	*Column 2* **Total Original Installed Cost as of January 1, 2012**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2012**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2013** *(Column 2 +/- Column 3)*	*Column 5* **Conver-sion Factor 10 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2013** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2012				**.925**		
2011				**.802**		
2010				**.688**		
2009				**.585**		
2008				**.517**		
2007				**.443**		
2006				**.387**		
2005				**.339**		
2004				**.295**		
2003				**.250**		
Prior to '03				**.138**		
Totals						

Enter Col. 6 Total on Sch. A, Line 3, Col. 2

Schedule D-1

EXEMPT COMPUTER EQUIPMENT AND SOFTWARE (OWNED), CASH REGISTERS & SINGLE FUNCTION FAX MACHINES

Do Not Report Custom Software. Report mainframe computers, minicomputers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, prewritten software, ATMs, cash registers, and single function fax machines.

Column 1 **Year Assets Acquired**	*Column 2* **Total Original Installed Cost as of January 1, 2012**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2012**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2013** *(column 2 +/- column 3)*	*Column 5* **Conversion Factors 4 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2013** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2012				**.813**		
2011				**.518**		
2010				**.327**		
2009				**.204**		
2008				**.131**		
2007				**.082**		
2006				**.051**		
Prior to '06				**.032**		
Totals						

Total leased equipment from Schedule F, Column 7 . . . . . .

Combined Totals

Enter Col. 6 Total on Sch. A, Line 4, Col. 2

NOTE: Per Section 70.36(1m) Any person, firm or corporation that fails to include information on property that is exempt under s. 70.11(39) and (39m) on the report under s. 70.35 shall forfeit $10 for every $100 or major fraction thereof that is not reported.

Schedule D-2

MULTIFUNCTION FAXES, COPIERS, POSTAGE METERS, AND TELEPHONE SYSTEMS, AND COMPUTERIZED EQUIPMENT

Report all multifunction fax machines, copiers, postage meters, telephone systems (PBXs), and equipment with embedded computerized components.

Column 1 **Year Assets Acquired**	*Column 2* **Total Original Installed Cost as of January 1, 2012**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2012**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2013** *(column 2 +/- column 3)*	*Column 5* **Conversion Factors 6 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2013** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2012				**.875**		
2011				**.669**		
2010				**.507**		
2009				**.380**		
2008				**.296**		
2007				**.225**		
Prior to '07				**.125**		
Totals						

Enter Col. 6 Total on Sch. A, Line 5, Col. 2

Schedule E

BUILDINGS ON LEASED LAND

Report buildings, structures, and other improvements which you own, but which are located on land that you do not own. They will be valued in the same manner as improvements located on land that is owned by you. Enter your opinion of value in column 4.

Column 1 **Property Description**	*Column 2* **Year Acquired**	*Column 3* **Cost When Acquired**	*Column 4* **Declared Value January 1**	*Column 5* LEAVE BLANK
Total Declared Value				

Enter Col. 4 Total on Sch. A, Line 11, Col. 3

Schedule F
LEASED EQUIPMENT (Property in Charge of But Not Owned)

Report all leased equipment such as business furniture, fixtures, equipment, machines, postage meters, tools, or advertising devices and similar items loaned, leased, stored or otherwise held and not owned by you. These items may or may not be assessed to you. Frequently, leases state whether the owner or the lessee is responsible for the personal property taxes. *Composite Conversion Factors* and a table of *Composite Useful Lives* on various equipment can be found at www.revenue.wi.gov/report/p.html#personal. Factors for computer equipment can be found on Schedule D-1.

Column 1 **Name and Address of Leasing Company***	*Column 2* **Type of Equipment and Lease No.**	*Column 3* **Gross Annual Rent**	*Column 4* **Year Installed**	*Column 5* **Original Cost**	*Column 6* **Indexed Value Taxable Equipment**	*Column 7* **Indexed Value Computer**	*Column 8* LEAVE BLANK
				Totals			

* Leasing Companies: To avoid duplication of assessment, provide the same information requested on this schedule including name and location of lessees.

Enter Col. 6 Total on Sch. A, Line 7, Col. 2

Enter Col. 7 Total on Sch. D-1 on page 3, near bottom of Col. 6

Schedule G
SUPPLIES

Report your supplies inventory. Supplies include items which are expensed, not subject to resale, but are necessary in the conduct of business, are consumed in the operations of providing customer services. Supplies are items such as those used for selling and advertising, office, shipping, medical, dental, janitorial and cleaning, in your possession on January 1.

January 1, 2013 Supplies Inventory	$

Enter amount on Sch. A, Line 8, Col. 2

Schedule H
ALL OTHER PERSONAL PROPERTY, LEASEHOLD IMPROVEMENTS, SIGNS, BILLBOARDS, VIDEO TAPES, LOGS & FOREST PRODUCTS, OTHER IMPROVEMENTS ON LEASED LAND (EXEMPT), FOREST CROP LAND, OR MANAGED FOREST LAND

Report all leasehold improvements and other personal property not reported on a separate schedule. Leasehold improvements are any alterations, additions, or improvements, adding value, made by a tenant to leased or rented premises. Enter the total improvement cost in column 3. This schedule also includes logs and other forest products belonging to persons whose principal activity is not related to the buying, selling or manufacturing use of such property. Merchant's or manufacturing stock are exempt. Report improvements on leased land (exempt) and privately owned structures, billboards, or special taxed land. *Composite Conversion Factors* and a table of *Composite Useful Lives* on various equipment can be found at www.revenue.wi.gov/report/p.html#personal.

Column 1 **Year Acquired**	*Column 2* **Property Description**	*Column 3* **Cost When Acquired**	*Column 4* **Conversion Factor**	*Column 5* **Declared Value January 1**	*Column 6* LEAVE BLANK
Total					

Use additional sheets if necessary.

Enter Col. 5 Total on Sch. A, Line 9, Col. 2

Please provide the following lease provisions:

1) Term: From (MM/YR) _____ To (MM/YR) _____
2) Square foot of leased area _____ S.F.
3) Annual Rental $ _____ Percentage Rental _____ %
4) Rent includes *(check any that apply):* ☐ Electric ☐ Heat ☐ Real Estate Taxes ☐ Parking ☐ Common Area Maintenance ☐ Other *(describe)* _____

Return to Assessor Before February 1

Occupational Tax on Operators of Grain Elevators and Warehouses

20____ Assessment

Town / Village / City } of _____ County of _____ School District _____

Belonging to _____ or in his charge as agent, bailee, consignee,

or other representative capacity _____

Post office address _____ Engaged in the business

of _____ Address of Property _____

(When property is in more than one Town, City or Village, return a statement for each locality)

THE WISCONSIN TAX LAWS PROVIDE:

Section 70.41, Occupational tax on grain storage. (1) Every person operating a grain elevator or warehouse in this state, except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on or before January 31 of each year pay an annual occupational tax of a sum equal to 1/2 mill per bushel upon all wheat and flax and 1/4 mill per bushel upon all other grain received in or handled by such elevator or warehouse during the year ending on the December 31 which is 2 years prior to the payment due date; and such grain shall be exempt from all taxation, either state or municipal.

(2) Statement for Assessment of Grain Storage. Every person on whom a tax is imposed by sub. (1) shall, on February 1 of each year, furnish to the assessor of the town, city or village within which the grain elevator or warehouse is situated, a full and true list or statement of all grain, specifying the respective amounts and different kinds received in or handled by the elevator or warehouse during the year immediately preceding January 1 of the year in which the list or statement is to be made. Any such operator of an elevator or warehouse who fails or refuses to furnish the list or statement or who knowingly makes or furnishes a false or incorrect list or statement, shall be fined not exceeding $1,000.

Report Only Grain Received and Handled from January 1 to December 31.

	Number of Bushels	Occupational Tax Rate	Tax
Wheat	_____	.0005 per bushel	$ _____
Flax	_____	.0005 per bushel	$ _____
Oats	_____	.00025 per bushel	$ _____
Barley	_____	.00025 per bushel	$ _____
Rye	_____	.00025 per bushel	$ _____
Corn	_____	.00025 per bushel	$ _____
Other	_____	.00025 per bushel	$ _____
		TOTAL TAX	**$** _____

I hereby declare that the foregoing and supplementary schedules are true and correct statements of all the personal property for which I am subject to occupational tax and which was owned or in my possession at any time during the twelve month period preceding January 1, and all other information given with this statement is true and correct.

Date _____ Signed _____
Owner or person in charge must sign here

_____ P.O. Address _____
Signature of person who assisted in preparing this return

Return to Assessor Before February 1

Occupational Tax on Operators of Coal Docks

20____ Assessment

Town / Village / City } of _____ County of _____ School District _____

Belonging to _____ or in his charge as agent, bailee, consignee,

or other representative capacity _____

Post office address _____ Engaged in the business

of _____ Address of Property _____

(When property is in more than one Town, City or Village, return a statement for each locality)

THE WISCONSIN TAX LAWS PROVIDE:

Section 70.42, Occupational tax on coal. (1) Every person operating a coal dock in this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by the industry, shall on or before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents per ton upon all bituminous and subbituminous coal, coke and briquettes, and upon all petroleum, carbon, coke and briquettes, and 7 cents per ton upon all anthracite coal, coke and briquettes handled by or over such coal dock, during the year ending on the December 31 which is 2 years prior to the payment due date. Such coal, petroleum carbon, coke and briquettes shall be exempt from all other taxation, either state or municipal.

(2) Every person on whom a tax is imposed by sub. (1) shall, on February 1 of each year, furnish to the assessor of the town, city or village within which the coal dock is situated, a full and true list or statement of all coal, specifying the respective amounts and different kinds, received in or on, or handled by or over the coal dock during the year immediately preceding January 1 of the year in which the list or statement is to be made. Any operator of a coal dock who fails or refuses to furnish the list or statement or who knowingly makes or furnishes a false or incorrect list or statement, shall be fined not exceeding $1,000.

Report Only Coal Received and Handled from January 1st to December 31.

	Number of Tons	Occupational Tax Rate	Tax
Bituminous Coal	_____	5¢ per ton	$ _____
Bituminous Coke	_____	5¢ per ton	$ _____
Bituminous Briquettes	_____	5¢ per ton	$ _____
Petroleum Carbon	_____	5¢ per ton	$ _____
Petroleum Coke	_____	5¢ per ton	$ _____
Petroleum Briquettes	_____	5¢ per ton	$ _____
Anthracite Coal	_____	7¢ per ton	$ _____
Anthracite Coke	_____	7¢ per ton	$ _____
Anthracite Briquettes	_____	7¢ per ton	$ _____
		TOTAL TAX	**$** _____

I hereby declare that the foregoing and supplementary schedules are true and correct statements of all the personal property for which I am subject to occupational tax and which was owned or in my possession at any time during the twelve month period preceding January 1, and all other information given with this statement is true and correct.

Date _____ Signed _____
Owner or person in charge must sign here

_____ P.O. Address _____
Signature of person who assisted in preparing this return

Return to Assessor Before February 1

Occupational Tax on Petroleum Products Refined In Wisconsin

20____ Assessment

Town / Village / City } of _____ County of _____ School District _____

Belonging to _____ or in his charge as agent, bailee, consignee,

or other representative capacity _____

Post office address _____ Engaged in the business

of _____ Address of Property _____

(When property is in more than one Town, City or Village, return a statement for each locality)

THE WISCONSIN TAX LAWS PROVIDE:

Section 70.421(1) and (2), Occupational tax on petroleum and petroleum products refined in this state. (1) Every person operating a crude oil refinery in this state, shall on or before January 31 of each year pay an annual occupational tax of a sum equal to 5 cents per ton upon all crude oil handled during the year ending on December 31 which is 2 years prior to the payment due date. All such crude oil so handled and all petroleum products refined therefrom, in the possession of the refinery, shall be exempt from all personal property taxation, either state or municipal.

(2) Every person on whom a tax is imposed by sub. (1) shall on February 1 of each year, furnish to the assessor of the town, city or village within which the refinery is situated, a full and true list or statement of all crude oil handled and all petroleum products refined specifying the respective amounts and different kinds, refined by the refinery during the year immediately preceding January 1 of the year in which the list or statement is to be made. Any operator of a refinery who fails or refuses to furnish the list or statement or who knowingly makes or furnishes a false or incorrect list or statement, shall be fined not exceeding $1,000.

Report below only crude oil received and handled from January to December 31. For the same period, report on supplemental schedules petroleum products refined specifying the respective amounts and different kinds refined.

Number of Tons	Occupational Tax Rate	Tax
_____	5¢ per ton	$ _____

TOTAL TAX $ _____

I hereby declare that the foregoing and supplementary schedules are true and correct statements of all the personal property for which I am subject to occupational tax and which was owned or in my possession at any time during the twelve month period preceding January 1, and all other information given with this statement is true and correct.

Date _____ Signed _____
Owner or person in charge must sign here

_____ P.O. Address _____
Signature of person who assisted in preparing this return

CABLE TELEVISION SYSTEMS ANNUAL PROPERTY REPORT

Subject to Assessment January 1, 2013

Full Name of Company	
If Subsidiary, Name of Parent Company	
Headend Location: Street, City	
Municipalities Served by Headend	

☐ TOWN
☐ VILLAGE of
☐ CITY

		Municipal Code
COUNTY of		County Code
SCHOOL DISTRICT		School District Code
ASSESSOR		
TELEPHONE	( ) —	

Agent or Company Representative to be contacted for information on Property Tax Matters:

Name	Telephone
Address (Number and Street)	
City	State Zip Code

In accordance with s. 70.111 (25), Wis. Stats., digital broadcasting equipment owned and used by a cable television system, as defined in s. 66.0419(2)(d), Wis. Stats., is exempt.

FOR ASSISTANCE IN COMPLETING THIS FORM PLEASE CONTACT THE ASSESSOR

Please read the individual instructions carefully before proceeding to fill out the schedules that apply to your property. Use additional sheets if reporting needs exceed this form.

Who Must File? Every person, firm, or corporation as defined in s. 70.35, Wis. Stats., receiving from the assessor a return of personal property must submit the return to the assessor on or before March 1. This return is confidential and is not available for public inspection.

Failure to File: If you fail to file, the assessor must estimate the value of your property using the best information available. In addition, you shall be denied any right of abatement by the board of review, under section 70.35(4), Wis. Statutes.

Per 70.36(1m) Any person, firm or corporation that fails to include information on property that is exempt under s. 70.11(39) and (39m) on the report under s. 70.35 shall forfeit $10 for every $100 of major fraction thereof that is not reported.

This form is to be used for your listing of real and personal property assets subject to property taxation as of January 1, 2013. In the event that you have a computer printout or other comparable report, such a report could be acceptable if it is complete and marked for identification of all asset groups (Schedules I through X). If you choose to submit a computer printout or other similar report, you must still complete and submit pages 1 and 2 of this report form. The completed forms or equivalent information must be returned to the assessor's office no later than March 1, 2013.

PROPERTY REPORT INSTRUCTIONS

1. Please read the instructions at the heading of each schedule to determine the type of property to be identified and listed. If the space allotted under any schedule is inadequate for reporting full information, make duplicate copies of this form or add additional statements.
2. Indicate **acquisition dates** and **original cost**, including installations, freight, engineering, overhead, etc. Also include the cost of renovating, rebuilding, overhauling, and all other costs which have been capitalized in addition to the original cost of the item. DO NOT DEDUCT FOR DEPRECIATION. The original cost of capital assets which have been totally depreciated for IRS purposes must also be included in the report if such assets are listed as capitalized assets on your accounting records and these assets are still in use.
3. For this return to be completed an answer must be given in each schedule. If the word "NONE" is appropriate, please so state.
4. This report must be signed by a duly authorized officer or designated employee of the property owner.

RETURN BY MARCH 1st TO THE ASSESSOR ➔

(See Wisconsin Laws Above)

SCHEDULE A – SUMMARY OF ALL PERSONAL PROPERTY

Schedule A is provided for the summation of all personal property subject to taxation from Schedules B through X. After the individual completes the information that applies to the property type in Schedules B-X, the results are carried forward to the appropriate line on Schedule A. The totaling of column 1 (Declared Value) becomes your declaration of personal property subject to taxation within this municipality.

PROPERTY DESCRIPTION	DECLARED VALUE JANUARY 1		LEAVE BLANK FOR ASSESSOR	
1. Towers *(from Schedule B)*	$			
2. Service, Test, Remote, & Mobile Equipment *(from Schedule C)*				
• Schedule C-1 – Fiber Optic Cables				
• Schedule C-2 – Metallic Cable & Poles				
• Schedule C-3 – Coaxial Cable				
3. Distribution, Processing, & Origin. Equipment *(from Schedule D)*				
4. Subscriber Converters *(from Schedule E)*				
5. TOTAL CATV Equipment (Lines 1 through 4 above)		$		
6. Furniture, Fixtures, & Office Equipment *(from Schedule F)*				
8. Multifunction Faxes, Postage Meters, Copiers & Telephone Systems, & Computerized Equip. *(from Schedule H)*				
9. All Other Taxable Personal Property *(from Schedules IX & X)*				
TOTAL DECLARED VALUE				

Exempt 7. Computer Equipment & Software *(from Schedule G)*	$		

Note: Assessors are required to report the value for exempt computers to the Department of Revenue on or before May 1 of each year.

If Cable Television System was purchased as an operating facility:

Seller	Date of Sale	Purchase Price

	MUNICIPALITY	SERVICE AREA
Total number of miles of trunk and distribution system located in		
Total number of basic cable subscribers in		

Number of Pay TV subscribers (list names of service, i.e., HBO)

1. _____ 5. _____
2. _____ 6. _____
3. _____ 7. _____
4. _____ 8. _____

I, the undersigned, have personally examined this return (including accompanying schedules, statements) and to the best of my knowledge and belief it is true, correct and complete.

SIGN HERE ➔	Preparer (Please Print)	Firm or Title	Telephone Number ( ) –
	(Signature)	(Please Print Name)	Date

SIGN HERE ➔	Owner or Person in Charge (Please Print)	Firm or Title	Telephone Number ( ) –
	(Signature)	(Please Print Name)	Date

SCHEDULES B THROUGH H – INSTRUCTIONS

Schedules B through H are provided for reporting towers and antennae; service, test, remote and mobile equipment; distribution, processing, and origination equipment; subscriber converters; furniture, fixtures, and office equipment; and all other taxable personal property. These schedules utilize the price index method of valuing assets. You are required to report the original fixed assets cost by year of acquisition. The costs for each year are multiplied by a conversion factor, which adjusts the costs for price changes and depreciation based on a 150% declining balance, to obtain current market values.

The equipment in Schedule G is exempt under Section 70.11(39) and (39m). If the owner of the property fulfills the requirements under s. 70.35, mainframe computers, minicomputers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, prewritten software, cash registers and single function fax machines are exempt.

NOTE: FIXED ASSETS EXPENSED FOR INCOME TAX PURPOSES – For Schedules B through H you must include those assets which may have been expensed for income tax purposes pursuant to Accelerated Cost Recovery provisions (via the Economic Tax Recovery Act of 1981), as well as those carried on your books in the asset accounts.

PROJECTS IN PROGRESS – If you have entered in a special asset account figures that represent money spent for projects in progress you must include these costs on the appropriate schedule. Personal property projects in progress are subject to property taxation in the same manner as real estate construction not fully completed as of January 1 of the current assessment year.

The procedure to complete these schedules is as follows:

1. **Column 2:** List the original installed costs on the line indicating year asset was acquired, for those assets in your possession as of January 1 last year.
2. **Column 3:** List, by year asset acquired, any additions, deletions, or transfers (from one account to another) of assets that have occurred between January 1 last year and January 1 of this year. For example, transferring of machinery or equipment during the last year from another municipality indicated by this return would represent an addition and should be listed on the line indicating the year the asset was originally acquired.
3. **Column 4:** Line by line, add/subtract any transfers, additions or deletions listed in column 3 to/from the original installed costs in column 2. Column 4 summarizes the original cost of assets as of January 1 this year, reflecting changes occurring in the past year (column 3). Note: Assets purchased during last year will always appear as additions on the first line of column 3 and again on the first line of column 4.
4. **Column 5:** Column 5 provides composite conversion index factors based on the composite useful life of each group of assets at the date of acquisition. The pre-printed index factors are actually indexed depreciation factors which incorporate depreciation on a 150% declining balance basis and a price level adjustment which varies with the age of the asset. Use the appropriate useful life "Yr." column that corresponds to your reported assets. Lives are not to be assigned to each and every asset, but rather a composite life for each group of assets.
5. **Column 6:** Multiply the total original installed costs in column 4 by the pre-printed conversion factors in column 5 to obtain the index net values for January 1 of this year requested in column 6.

SCHEDULE B – TOWERS

Include items reported on Schedule II. Include all fully depreciated assets still on hand. (25 year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 (Column 2 +/- Column 3)	5 CONVER-SION FACTORS 25 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.970			
2011				.930			
2010				.883			
2009				.830			
2008				.810			
2007				.769			
2006				.743			
2005				.717			
2004				.691			
2003				.651			
2002				.611			
2001				.574			
2000				.545			
1999				.512			
1998				.481			
1997				.452			
1996				.428			
1995				.410			
1994				.391			
1993				.371			
1992				.354			
1991				.339			
1990				.326			
1989				.316			
1988				.308			
PRIOR TO 1988				.292			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE C – SERVICE AND TEST EQUIPMENT, ANTENNAE, REMOTE LOCATION AND MOBILE EQUIPMENT

Include items reported on Schedules III and IV. Include all fully depreciated assets still on hand. (Eight year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 8 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.906			
2011				.751			
2010				.616			
2009				.501			
2008				.423			
2007				.347			
2006				.290			
2005				.242			
PRIOR TO 2005				.132			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE C-1 – FIBER OPTIC CABLE

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Seventeen year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 17 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.956			
2011				.889			
2010				.819			
2009				.747			
2008				.707			
2007				.650			
2006				.609			
2005				.571			
2004				.535			
2003				.487			
2002				.445			
2001				.405			
2000				.372			
1999				.340			
1998				.309			
1997				.282			
1996				.259			
PRIOR TO 1996				.184			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE C-2 – METALLIC CABLE AND POLES

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Twelve year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 12 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.938			
2011				.836			
2010				.740			
2009				.647			
2008				.589			
2007				.519			
2006				.467			
2005				.420			
2004				.377			
2003				.330			
2002				.289			
2001				.253			
PRIOR TO 2001				.146			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE C-3 – COAXIAL CABLE

Report original costs. Include all work in progress (WIP) and all fully depreciated assets still on hand. (Ten year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 10 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.925			
2011				.802			
2010				.688			
2009				.585			
2008				.517			
2007				.443			
2006				.387			
2005				.339			
2004				.295			
2003				.250			
PRIOR TO 2003				.138			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE D – HEADEND, SIGNAL PROCESSING, AND PROGRAM ORIGINATION EQUIPMENT

Include items reported on Schedules V, VI, and VII. Include all fully depreciated assets still on hand. (Ten year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 10 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.925			
2011				.802			
2010				.688			
2009				.585			
2008				.517			
2007				.443			
2006				.387			
2005				.339			
2004				.295			
2003				.250			
PRIOR TO 2003				.138			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE E – SUBSCRIBER CONVERTERS

Report original costs. Include all fully depreciated assets still on hand. (Five year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 5 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.850			
2011				.607			
2010				.430			
2009				.301			
2008				.218			
PRIOR TO 2008				.121			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE F – FURNITURE, FIXTURES, AND OFFICE EQUIPMENT

Report original costs. Include all fully depreciated assets still on hand. (Ten year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 10 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.925			
2011				.802			
2010				.688			
2009				.585			
2008				.517			
2007				.443			
2006				.387			
2005				.339			
2004				.295			
2003				.250			
PRIOR TO 2003				.138			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE G – *EXEMPT* COMPUTER EQUIPMENT & SOFTWARE

Do Not Report Custom Software. Report original costs. Include all fully depreciated assets still on hand. (Four year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 4 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.813			
2011				.518			
2010				.327			
2009				.204			
2008				.131			
2007				.082			
2006				.051			
PRIOR TO 2006				.032			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

SCHEDULE H – MULTIFUNCTION FAXES, POSTAGE METERS, COPIERS, TELEPHONE SYSTEMS, & COMPUTERIZED EQUIPMENT

Report original costs. Include all fully depreciated assets still on hand. Report all multifunction fax machines, postage meters, copiers, telephone systems (PBXs) and equipment with embedded computerized components on Schedule H. (Six year life)

1 YEAR ASSETS ACQUIRED	2 TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2012 and JAN. 1, 2013	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2013 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 6 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2013	7 LEAVE BLANK FOR ASSESSOR	
2012				.875			
2011				.669			
2010				.507			
2009				.380			
2008				.296			
2007				.225			
PRIOR TO 2007				.125			
TOTALS							
TOTAL (ENTER HERE AND ON SCHEDULE A)							

The following schedules are provided for a detailed listing of your taxable assets. If this is the first time you have filed this report you must list all taxable assets. If you previously filed these schedules, you need only show additions and/or deletions from your previously filed report.

SCHEDULE I – INVESTMENT IN IMPROVEMENTS

Buildings, include fixed structures except those otherwise classified herein; together with standard built-in equipment, i.e., wiring, fixtures, plumbing, sprinkling systems, elevators, etc. Also include mobile offices on this schedule. Include the cost of renovating, remodeling and all other costs which have been capitalized in addition to the original cost of the building.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
	TOTAL	$

SCHEDULE II – TOWERS AND ANTENNAE

This includes the cost of all towers, antennae, and earth stations. This also includes the attachments and equipment that are an integral part of the towers, etc. Include all fully depreciated equipment still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
	TOTAL (Enter here and on Schedule B)	$

SCHEDULE III – SERVICE AND TEST EQUIPMENT

This includes all service and test equipment used either in the field or at the headend. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on Schedule C)		$

SCHEDULE IV – REMOTE LOCATION AND MOBILE EQUIPMENT

This includes all equipment used to broadcast programs which requires the equipment to be moved to non-permanent locations in order to broadcast. This would include ALL EQUIPMENT LOCATED IN MOBILE VANS OR TRUCKS. Include all fully depreciated items still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on Schedule C)		$

SCHEDULE V – TRUNK AND DISTRIBUTION SYSTEM

This includes all equipment used to distribute the signal. This includes all cable, owned poles, amplifiers, and power supplies used to distribute the signal. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on Schedule D)		$

SCHEDULE VI – SIGNAL PROCESSING EQUIPMENT

This includes all equipment used to receive the signal from an antenna or other source and process it so that it may be distributed through the cable system. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on Schedule D)		$

SCHEDULE VII – PROGRAM ORIGINATION EQUIPMENT

This includes all equipment used to broadcast a program from a permanent site such as a studio. Include all fully depreciated assets still on hand.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on Schedule D)		$

SCHEDULE VIII – CONSTRUCTION WORK IN PROGRESS

The cost of incompleted construction of buildings, improvements and equipment. Once construction of specific assets is completed to the point of use, the associated costs should be transferred to the appropriate fixed asset account.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on appropriate Fixed Asset Schedule)		$

SCHEDULE IX – OTHER FIXED ASSETS

The cost of all fixed assets utilized for the operation of the cable system and not included in any other fixed asset schedule. This would include such items as leasehold improvements.

ASSET DESCRIPTION	YEAR PURCHASED	ORIGINAL COST
TOTAL (Enter here and on Schedule A, Line 9)		$

SCHEDULE Y – ANALYSIS OF ASSET ACCOUNTS

Report original costs. Include all fully depreciated assets still on hand. Report all assets associated with this headend; use column 6 to subtract assets located in other municipalities.

1 TYPE OF PROPERTY	2 BALANCE JAN. 1, 2012	3 ADDITIONS FROM 1-1-12 to 1-1-13	4 DELETIONS FROM 1-1-12 to 1-1-13	5 BALANCE JAN. 1, 2013	6 ASSETS IN OTHER MUNIC.	7 ASSETS IN THIS MUNIC.
Land						
Improvements						
Towers & Antennae						
Service & Test Equip.						
Remote & Mobile Equip.						
Distribution System						
Signal Proces. Equip.						
Program Orig. Equip.						
Subscriber Converters						
Furn., Fixt., & Off. Equip.						
Construction in Progress						
On-the-road Vehicles						

SCHEDULE X – PERSONAL PROPERTY NOT OWNED BY YOU

If account is also reported in another schedule, please indicate which one.

(1) NAME OF OWNER (LESSOR) / ADDRESS OF OWNER	(2) TYPE OF EQUIPMENT, BRAND NAME, MODEL NO. & SERIAL NO. OF EQUIPMENT	(3) QUAN-TITY	(4) INCEPTION DATE AND LENGTH OF LEASE	(5) GROSS ANNUAL RENT	(6) DECLARED VALUE JANUARY 1	(7) ASSESS-ABLE TO LESSEE	(7) ASSESS-ABLE TO LESSOR	LEAVE BLANK	
TOTAL DECLARED VALUE ASSESSABLE TO YOU (ENTER HERE & ON SCHEDULE A, LINE 9)									

OBJECTION FORM FOR REAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption. The best evidence of the value of your property is a recent arm's-length sale of your property. The next best evidence is recent arm's length sales of comparable property. If there are no sales of your property or comparable property, you should present other evidence that indicates the value of your property. This would include cost, income, appraisals, and sales of like property.

Property Owner's Name	Agent Name *(if applicable)*
Owner's Mailing Address	Agent's Mailing Address
Owner's Telephone Number	Agent's Telephone Number

Please provide the following information on the property and the assessment to which you are objecting. *(Attach additional sheets, if necessary.)*

1. Property Address _____
2. Legal Description or parcel number from the current assessment roll _____
3. Total Property Assessments _____
4. Please explain why you think the above assessed value is incorrect _____
5. In your opinion, what was the taxable value of this property on January 1 of the year being appealed? _____
   If this property contains acreage that is not in a market value class, provide a further opinion of the taxable value breakdown:

STATUTORY CLASS	ACRES	$ PER ACRE	FULL TAXABLE VALUE
Residential Total Market Value			
Commercial Total Market Value			
Agricultural Classification: # of Tillable Acres		@ $ acre use value	
# of Pasture Acres		@ $ acre use value	
# of Specialty Acres		@ $ acre use value	
Undeveloped Classification # of Acres		@ $ acre @ 50% of Market Value	
Agricultural Forest Classification # of Acres		@ $ acre @ 50% of Market Value	
Forest Classification # of Acres		@ $ acre @ Market Value	
Class 7 "Other" Total Market Value		Market Value	
Managed Forest Land Acres		@ $ acre @ 50% of Market Value	
Managed Forest Land Acres		@ Market Value	

6. Check the method of acquisition of the property: ☐ Purchase ☐ Trade ☐ Gift ☐ Inheritance
   Acquisition Price $ _____ Date _____
7. Have you improved, remodeled, added to, or changed this property since acquiring it? ☐ Yes ☐ No
   If yes, describe: _____
   (a) When were the changes made? _____
   (b) What were the cost of the changes? _____
   (c) Does the above figure include the value of all labor, including your own? ..... ☐ Yes ☐ No
8. Have you listed the property for sale within the last five years? ..... ☐ Yes ☐ No
   (a) If yes, when and for how long was the property listed? _____
   (b) What was the asking price? _____
   (c) What offers were received? _____
9. (a) Has anyone made an appraisal of this property within the last five years? ..... ☐ Yes ☐ No
   (b) If yes, when and for what purpose? _____
   (c) What was the appraised value? _____
10. Please list the name(s) of Board of Review member(s) you are requesting to be removed from your hearing. NOTE: This section does not apply in first or second class cities. _____
11. Please provide a reasonable estimate of the length of time that the hearing will take _____

Owner's or Agent's Signature	Date

OBJECTION FORM FOR PERSONAL PROPERTY ASSESSMENT

Section 70.47(7)(a), Wisconsin Statutes states " No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objection and made full disclosure before said board . . ."

Note: The Board of Review can hear only sworn oral testimony regarding the value of the property. It cannot hear protests regarding the amount of property taxes or questions of exemption.

Property Owner	Agent (if applicable)
Owner's Mailing Address	Agent's Mailing Address
Owner's Telephone Number	Agent's Telephone Number

Please provide the following information on the personal property assessment to which you are objecting.
(Attach additional sheets, if necessary.)

1. The personal property is located at _____

_____

2. Assessment:

Boats and Other Watercraft	$_____
Machinery, Tools, and Patterns	$_____
Furniture, Fixtures, and Equipment	$_____
All Other Personal Property	$_____
Total Assessment of All Personal Property	$_____

3. Please explain why you think the above assessed value is incorrect. _____

_____

_____

_____

4. Please state your opinion of the true cash value of the personal property as of January 1:

Boats and Other Watercraft	$_____
Machinery, Tools, and Patterns	$_____
Furniture, Fixtures, and Equipment	$_____
All Other Personal Property	$_____
Total Assessment of All Personal Property	$_____

5. Please list all other personal property in the municipality you own but are not appealing:

Description of Personal Property	Assessment
	$
	$
	$
	$
	$

6. If you are requesting the removal of a Board of Review member, please list their name. _____
NOTE: This section does not apply in first or second class cities.

Owner's or Agent's Signature	Date

MOBILE HOME VALUATION WORKSHEET

NAME OF MOBILE HOME OWNER		DATE VIEWED	ASSMT. YEAR
OWNER'S PERMANENT ADDRESS	MUNICIPALITY	COUNTY	
NAME OF PARK	ADDRESS OF MOBILE HOME		

☐ MOBILE HOME ASSESSED AS PERSONAL PROPERTY ☐ MONTHLY PARKING PERMIT FEE (USE WITH FORM PA-118)
☐ MOBILE HOME ASSESSED AS REAL PROPERTY ☐ EXEMPT

MOBILE HOME DESCRIPTION

MANUFACTURER'S NAME			MODEL OR POPULAR NAME			
SERIAL NUMBER	YR. OF MANUFACTURE	YR. OF PURCHASE	PURCHASE PRICE	PURCHASED AS: ☐ NEW ☐ USED		
WHERE PURCHASED	WEIGHT LBS.	WIDTH FT.	LENGTH FT.	AREA SQ. FT.	COLOR	
GRADE OF CONSTRUCTION ☐ FAIR ☐ AVERAGE ☐ GOOD	CONDITION ☐ FAIR ☐ AVERAGE ☐ GOOD ☐ VERY GOOD		NO. OF ROOMS BDRMS _____ BATHS _____ TOTAL ROOMS _____			
LOT SIZE	LOT IMPROVEMENTS ☐ CURB & GUTTER ☐ SIDEWALKS ☐ STREETS ☐ PARKING ☐ _____ ☐ _____					
UTILITIES ☐ WATER ☐ SEWER ☐ WELL ☐ SEPTIC ☐ GAS ☐ ELECTRIC ☐ SOLAR/WIND ☐ OTHER _____						LOT RENTAL

GROUND FLOOR AREA SKETCH:

ATTACHMENTS

ATTACHMENTS	RCN	% RESID.	RCNLD
Foundation	$		$
Room Addition			
Porch			
Patio			
Skirting			
Carport			
Fireplace			
		TOTAL	$

VALUATION SUMMARY

Indicated Value By The Cost Approach (From Side B) $_____

Indicated Value By The Market Approach (From Side B) $_____

FINAL CONCLUSION OF VALUE

NOTE: For assessment purposes final value estimate should be calculated at the local level of assessment.

$

REMARKS:

APPRAISER	APPRAISAL DATE

VALUATION

COST APPROACH

1. Replacement Cost of New Mobile Home $_____(RCN)
2. X % Residual (Depreciation) _____% = $_____(RCNLD)
3. + Set up Charge, Transportation, Etc. $_____
4. + RCNLD of Attachments (from "Attachments," Side A) $_____
5. INDICATED VALUE BY COST APPROACH (LINES 2+3+4) $_____

MARKET APPROACH

MOBILE HOME
MARKET DATA ANALYSIS

Subject	Comp No. 1	Comp No. 2	Comp No. 3
Park Name	Park Name	Park Name	Park Name
Address	Address	Address	Address
Size	Size	Size	Size
Rooms	Rooms	Rooms	Rooms
Age	Age	Age	Age
Condition	Condition	Condition	Condition
Quality	Quality	Quality	Quality
Lot Size	Lot Size	Lot Size	Lot Size
Sale Date	Sale Date	Sale Date	Sale Date
Terms	Terms	Terms	Terms
Sale Price	Sale Price	Sale Price	Sale Price
Included Extras	Included Extras	Included Extras	Included Extras
Per S.F. Value	Per S.F. Value	Per S.F. Value	Per S.F. Value
Comments			

MARKET ADJUSTMENTS

	COMP NO. 1 (+)	COMP NO. 1 (-)		COMP NO. 2 (+)	COMP NO. 2 (-)		COMP NO. 3 (+)	COMP NO. 3 (-)
Location	_____	_____	Location	_____	_____	Location	_____	_____
Size	_____	_____	Size	_____	_____	Size	_____	_____
Age	_____	_____	Age	_____	_____	Age	_____	_____
Condition	_____	_____	Condition	_____	_____	Condition	_____	_____
Quality	_____	_____	Quality	_____	_____	Quality	_____	_____
Time	_____	_____	Time	_____	_____	Time	_____	_____
Terms	_____	_____	Terms	_____	_____	Terms	_____	_____
Extras	_____	_____	Extras	_____	_____	Extras	_____	_____
Misc.	_____	_____	Misc.	_____	_____	Misc.	_____	_____
Totals	_____	_____	Totals	_____	_____	Totals	_____	_____
Net Adjust.	_____	_____	Net Adjust.	_____	_____	Net Adjust.	_____	_____
Indict. Value	_____	_____	Indict. Value	_____	_____	Indict. Value	_____	_____

INDICATED VALUE BY THE MARKET APPROACH $ _____

MANUFACTURED & MOBILE HOME STATEMENT OF MONTHLY MUNICIPAL PERMIT FEE

INSTRUCTIONS

MANUFACTURED & MOBILE HOME COMMUNITY OPERATOR *(or owner of land if manufactured or mobile home subject to fee is located outside of community)*: Complete Section A with manufactured or mobile home owner. Submit in duplicate to your local Assessor within 5 days of the arrival of each unit.

ASSESSOR: Complete Section B. Determine the fair market value of the manufactured or mobile home. (Use PA-117, Manufactured & Mobile Home Valuation Worksheet). NOTE: Exempt furnishings must be subtracted from the fair market value if included in that figure. Submit form to local Clerk for computation of municipal permit fee.

CLERK: Complete Section C.

TO BE COMPLETED BY COMMUNITY OPERATOR AND MANUFACTURED OR MOBILE HOME OWNER

SECTION A

TAXATION DISTRICT	SCHOOL DISTRICT	COUNTY	NAME OF MANUFACTURED OR MOBILE HOME OWNER

NAME OF COMMUNITY	ADDRESS OFMANUFACTURED OR MOBILE HOME

COMMUNITY ADDRESS	ARRIVAL DATE	OWNER PERMANENT ADDRESS

MANUFACTURED OR MOBILE HOME DESCRIPTION

MANUFACTURER'S NAME	MODEL OR POPULAR NAME	SERIAL NUMBER

YR OF MANUFACTURE	PURCHASE YEAR	PURCHASE PRICE	PURCHASED AS ☐ NEW ☐ USED	WHERE PURCHASED

DO YOU HAVE ☐ BILL OF SALE ☐ TITLE	LICENSE NO. (IF APPLICABLE)	WIDTH FT.	LENGTH FT.	WEIGHT	COLOR	NO. OF AXLES

NO. OF ROOMS
BATHS _____ BDRMS _____
TOTAL ROOMS _____

DOES THE UNIT HAVE
☐ SKIRTING ☐ FIREPLACE ☐ PORCH _____ SF
☐ AIR CONDITIONING ☐ WASHER ☐ PATIO _____ SF
☐ DISHWASHER ☐ DRYER ☐ CARPORT _____ SF

PLEASE SIGN HERE ▶	SIGNATURE OF UNIT OWNER	DATE

ASSESSOR

SECTION B – VALUATION

1. Total Fair Market Value ..... $_____
2. Exempt Furnishings ..... – $_____
3. NET FAIR MARKET VALUE ..... $_____
   (Subtract line 2 from line 1)

DATE VIEWED OR INSPECTED

SIGNATURE OF ASSESSOR ▶

CLERK

SECTION C – COMPUTATION OF MUNICIPAL PERMIT FEE

4. Net Fair Market Value (from line 3 above) ..... $_____
5. % Level of Local Assessment ..... X _____
   (established for preceding Jan. 1 assessment)
6. Value for Fee Computation (multiply line 4 by line 5) .... $_____
7. Net Tax Rate (after state tax credit)
   (established for preceding January 1 assessment) ..... X _____
8. Annual Fee (multiply line 6 by line 7) ..... $_____
9. Gross Monthly Fee (divide line 8 by 12 months) ..... $_____
10. Lottery Credit (if applicable) ..... – $_____
11. Net Monthly Fee (subtract line 10 from line 9) ..... $_____

The first monthly fee covers the month of

_____
(Enter month)

and is due on or before the 10th day of

_____
(Enter the following month)

The monthly fee is due on or before the 10th day of each month thereafter.

CLASS		YEAR					YEAR					YEAR				
		NO AC	PER AC	LAND	IMPTS	TOTAL	NO AC	PER AC	LAND	IMPTS	TOTAL	NO AC	PER AC	LAND	IMPTS	TOTAL
1	RESIDENTIAL															
2	COMMERCIAL															
4 AGRIC	1ST GR TILLABLE															
	2ND GR TILLABLE															
	3RD GR TILLABLE															
	PASTURE															
	SPECIALTY LAND															
	AGRIC TOTAL															
5 UNDEVELOPED	SWAMP															
	WASTE															
	FALLOW TILLABLE 1															
	FALLOW TILLABLE 2															
	FALLOW TILLABLE 3															
	FALLOW PASTURE															
	RIGHT OF WAY															
	UNDEVELOP TOTAL															
5m	AGRIC FOREST															
6	PROD FOREST															
7	OTHER															
SPECIAL	FCL BEFORE 1-1-72															
	FCL AFTER 1-1-72															
	FCL SPECIAL															
	CO FC															
	MFL OPEN BEFORE 12-31-04															
	MFL CLOSED BEFORE 12-31-04															
	MFL OPEN AFTER 1-1-05															
	MFL CLOSED AFTER 1-1-05															
EXEMPT	FEDERAL															
	STATE															
	COUNTY															
	OTHER EXEMPT															
	TOTAL TAXABLE															

BUILDING PERMIT RECORD				010
DATE	NUMBER	AMOUNT	PURPOSE	

__ __ __ __
CARD OF CARDS

__ __ __ __
MAP NUMBER

__ __ __ __
ROUTING NUMBER

X _____ Y _____

101	102	103	104
__ __ __ | __ NEIGHBORHOOD	__ __ __ LAND USE	__ __ __ LIV UNITS	__ __ __ __ __ __ __ [ ] ZONING

105 __ __ __ __ __ \| __
NUMBER STREET NAME

TRANSFER OF OWNERSHIP

GRANTEE	CONV	VOL	PG	200	MO	YR	UNIQUE SALES NUMBER	TYPE	SALES PRICE	SOURCE	VALID	D
					__ __	__ __ __ __	__ __ __ __ __ __	__	__ __ | __ __ __ | __ __ __	__ __	__	__
					__ __	__ __ __ __	__ __ __ __ __ __	__	__ __ | __ __ __ | __ __ __	__ __	__	__
					__ __	__ __ __ __	__ __ __ __ __ __	__	__ __ | __ __ __ | __ __ __	__ __	__	__
					__ __	__ __ __ __	__ __ __ __ __ __	__	__ __ | __ __ __ | __ __ __	__ __	__	__
					__ __	__ __ __ __	__ __ __ __ __ __	__	__ __ | __ __ __ | __ __ __	__ __	__	__

LAND DATA & COMPUTATIONS

	300	N __	ACTUAL FRONTAGE	EFFECTIVE FRONTAGE	EFFECTIVE DEPTH	ACTUAL UNIT PRICE	DEPTH FACTOR	INFLUENCE FACTOR	LAND USE CODE	LAND VALUE
LOTS **1 Regular lot** **2 Rear lot** **3 Apartment site** **4 Waterfront**	301	L __	__ __ __ • __	__ __ __	__ __ __	__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	302	L __	__ __ __ • __	__ __ __	__ __ __	__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	303	L __	__ __ __ • __	__ __ __	__ __ __	__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	304	L __	__ __ __ • __	__ __ __	__ __ __	__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
SQUARE FEET **1 Primary site** **2 Secondary site** **3 Residual** **4 Waterfront**	311	S __	__ | __ __ __ | __ __ __ SQ FT			__ __ __ • __ __	Influence Factors 1 Unimp 2 Exc Fr 3 Topo 4 Shape or Size 5 Econ Misimp 6 Restric Noncon 7 Land Locked 8 Corner Alley (+) 9 View (+)	__ __ [ ] __ __	__ __ __	
	312	S __	__ | __ __ __ | __ __ __ SQ FT			__ __ __ • __ __		__ __ [ ] __ __	__ __ __	
	313	S __	__ | __ __ __ | __ __ __ SQ FT			__ __ __ • __ __		__ __ [ ] __ __	__ __ __	
ACREAGE **1 Homesite** **2 Tillable** **3 Pasture** **4 Woodland** **5 Wasteland** **6 Primary site** **7 Secondary site** **8 Residual** **9 Waterfront** **0 Other**	321	A __	__ __ __ • __ __ ACRES	PROD __ RTG __		__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	322	A __	__ __ __ • __ __ ACRES	__ __		__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	323	A __	__ __ __ • __ __ ACRES	__ __		__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	324	A __	__ __ __ • __ __ ACRES	__ __		__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	325	A __	__ __ __ • __ __ ACRES	__ __		__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
	326	A __	__ __ __ • __ __ ACRES	__ __		__ __ | __ __ __		__ __ [ ] __ __	__ __ __	
GROSS **1 Irregular lot** **2 Site value** **3 Residual** **4 Waterfront** **0 Minus R.O.W.**	330	G __	__ __ __ | __ __ __ | __ __ __							

SUMMARY OF VALUES

TOTAL VALUE LAND	
TOTAL VALUE BUILDING	
TOTAL VALUE LAND & BLDGS	

TYPE CODES

1 LAND
2 LAND & BUILDING

SOURCE CODES

1 BUYER
2 SELLER
3 FEE
4 AGENT

VALIDITY CODES

1 VALID SALE
2 Sale involves additional parcels
3 Not open market; not reasonable marketing time
4 Parties under compulsion to act
5 Property changed after sale
6 Related individuals or corporations
7 Liquidation/Foreclosure
8 Financing/Land contracts
9 Included excessive personal property or other (see memo)

402 ENTRANCE CODES

0 Entrance gained
1 Not applicable - Unimproved parcel
2 Entrance and information refused
3 Entrance refused; info at door
4 Currently unoccupied
5 Est. for misc. reasons (see memo)
6 Occupant not at home

_____
INSPECTION WITNESSED BY

MEMORANDUM

400 PROPERTY FACTORS

TOPOGRAPHY			UTILITIES			STREET OR ROAD			DWELLING SETBACK			FRONTING TRAFFIC		
LEVEL	1		ALL PUBLIC	1		PAVED	1		MORE THAN NEIGHBORHOOD AVG.	1		LIGHT	1	
ABOVE STREET	2		PUBLIC WATER	2		SEMI-IMPROVED	2					MEDIUM	2	
BELOW STREET	3		PUBLIC SEWER	3		UNPAVED	3		LESS THAN NEIGHBORHOOD AVG.	2		HEAVY	3	
ROLLING	4		GAS	4		PROPOSED	4					NONE	4	
STEEP	5		WELL	5		LANDLOCKED	5		SAME AS NEIGHBORHOOD AVG.	3		CUL-DE-SAC	5	
LOW	6		SEPTIC	6		SIDEWALK	6							
SWAMPY	7													

401 OWNERSHIP

PRIVATE	1	
CITY	2	
COUNTY	3	
STATE	4	
FEDERAL	5	
RELIGIOUS	6	
FRATERNAL	7	
UTILITY	8	
PUBLIC SERVICE	9	

ASSESSOR'S FINAL REPORT

	EFF DATE	REASON	L or I	+ -	AMOUNT
901	__ __ __ __	__ __	__	__	__ __ __ | __ __ __ | __ __ __
902	__ __ __ __	__ __	__	__	__ __ __ | __ __ __ | __ __ __
903	__ __ __ __	__ __	__	__	__ __ __ | __ __ __ | __ __ __
904	__ __ __ __	__ __	__	__	__ __ __ | __ __ __ | __ __ __
910	DEACTIVATE __ __ __ __				

REASON CODES

01 Gains due to annexation
02 Higher land use, N/C, new plats
03 New machinery
04 Formerly exempt, now assessed
05 Reval increase
06 Shift in class
07 Losses by annexation
08 Machinery removed
09 Formerly assessed, now exempt
10 Reval decrease

500	V	VACANT	D	DWELLING	O	OTHER

STORY HEIGHT

1.0 1.5 2.0 2.5 3.0

505

STYLE				USE	
01	RANCH	06	CONTEMPORARY	11	DUPLEX
02	BI-LEVEL	07	TOWN HOUSE	12	CONDOMINIUM
03	SPLIT	08	RESIDENCE O/S	13	OTHER
04	CAPE COD	09	EXEC./MANSION	14	MOBILE
05	COLONIAL	10	COTTAGE	15	APARTMENT

505

EXTERIOR WALL CONSTRUCTION					
1	WOOD	7	BRICK	13	MASONRY VEN.
2	BLOCK	8	STONE	14	SIP
3	STUCCO	9	MASONRY/FRAME	15	LOG
4		10	HRDBRD/PLYWD	16	HAND-HEWN LG.
5	CEM. FIBER	11	SHINGLE/SHAKE	17	OVERSIZED LOG
6	METAL	12	EIFS	18	OTHER

AGE

510 ERECTED _ _ _ _ REMODELED _ _ _ _

515 **BASEMENT**

1 NONE 2 CRAWL 3 FULL

520 **HEATING**

1 NONE 2 BASIC 3 AIR CON 4 AIR CON (SEP DUCTS)

FUEL TYPE

1 GAS 2 ELECT 3 OIL 4 WOOD/COAL

SYSTEM TYPE

1 WARM AIR 2 ELECT 3 HOT WATER 4 STEAM

525 **LIVING ACCOMMODATIONS**

TOTAL ROOMS __ __ BED ROOMS __ __ FAMILY ROOM __ __

FULL BATHS __ HALF BATHS __ ADDN'L FIXTURES __ TOTAL FIXTURES __ __

ROUGH-INS ___ WHIRLPOOL ___ HOT TUB ___

530 **KITCHEN RATING** 1 VG 2 G 3 AV 4 P **BATHROOM RATING** 1 VG 2 G 3 AV 4 P

540 **INTERIOR CONDITION RELATIVE TO EXTERIOR**

1 BETTER 2 SAME 3 POORER

550 **PHYSICAL CONDITION**

1 GD 2 AV 3 PR 4 UN

	OTHER FEATURES	AMOUNT
551	1 MASONRY ADJ [ ] _____ x _____	
552	2 REC ROOM _____ x _____	
553	3 WB FP: STACKS __ OPENINGS __ ADD'L STKS __	
554	4 MTL FP: STACKS __ OPENINGS __ ADD'L STKS __	
555	5 GAS FP ___	
556	6 BASEMENT GARAGE, NO. CARS ___	
557	7 BUILT-IN GARAGE, NO. CARS __ TYPE: ___	
558	8 DORMERS, TYPE: _____ _____ L. F.	
559	9 TOTAL ADD'AL. OTHER FEATURES AMT.	

ENERGY ADJUSTMENT YES ____ NO ____

TOTAL OTHER FEATURES AMT. _____

560 GRADE FACTOR AA A B C D E [ ]

COST & DESIGN FACTOR [ ] __ __

CDU EX VG GD AV FR PR VP UN

ATTACHMENTS

	1st	2nd	3rd	AREA	AMOUNT
601	1 __ __	__ __	__ __	__ __ __ __	
602	2 __ __	__ __	__ __	__ __ __ __	
603	3 __ __	__ __	__ __	__ __ __ __	
604	4 __ __	__ __	__ __	__ __ __ __	
605	5 __ __	__ __	__ __	__ __ __ __	
606	6 __ __	__ __	__ __	__ __ __ __	

TOTAL ATTACHMENT AMOUNT $ _____

ATTACHMENT CODES

11 OFP 21 OMP
12 EFP 22 EMP
13 FR GAR 23 M GAR
30 CARPORT
31 WOOD DECK
32 CANOPY
33 CONC/M PATIO
34 STN/TL PATIO
35 MS/TERRACE
99 ADD'L ATTACH

CON/DES/USFL	NO.	EX	VG	G	AV	FR	PR	VP	UN	UNF
EXTERIOR WALLS										
ROOF & COVER										
WINDOWS & DOORS										
HEATING										
ELECTRICAL										
PLUMBING										
B REC ROOM										
B OTHER										
1st KITCHEN										
1st DINING ROOM										
1st LIVING ROOM										
1st BATHROOM										
1st POWDER RM										
1st BEDROOM										
1st FAMILY ROOM										
1st OTHER										
2nd OR ATT KITCHEN										
2nd OR ATT DINING ROOM										
2nd OR ATT LIVING ROOM										
2nd OR ATT BATHROOM										
2nd OR ATT BEDROOM										
2nd OR ATT OTHER										
3rd LIVING AREA										

LOCATION ❑ IMPROVING ❑ STABLE ❑ DECLINING

LIVING AREAS

570	575	580
BSMT _ _ _ _	ADD'L FLOOR _ _ _ _	ATTIC UNFIN _ _ _ _
FIN BSMT LIV _ _ _ _	ATTIC FIN _ _ _ _	1/2 STORY UNFIN _ _ _ _
FIRST FLOOR _ _ _ _	1/2 STORY FIN _ _ _ _	UNFIN ROOM _ _ _ _
SECOND FL. _ _ _ _		

DWELLING COMPUTATIONS

	EXT WALL CONST	AREA	VALUE
FIRST FLOOR			
SECOND FLOOR			
ADD'L STORY			
1/2 STORY			
ATTIC			

BASE PRICE

UNFINISHED	AREA	FACTOR	ADJ AREA
UNFINISHED ROOM	_____	X 1 • 0 0	= _____
1/2 STORY UNFINISHED	_____	X 0 • 7 5	= _____
ATTIC UNFINISHED	_____	X 0 • 5 0	= _____

PRICE PER SQ FT _____ X TOTAL AREA _____ –

BASEMENT ADJUSTMENT COST

BASEMENT AREA _____ = + _____

CRAWL AREA _____ = + _____

1ST FLOOR AREA _____ = - _____ ±

NET BASEMENT ADJUSTMENT = _____

FIN BSMT LIV AREA SFLA _____ +

ENERGY ADJUSTMENT BY WALL TYPE _____ -$_____ –

HEATING/AC SFLA _____ ±

PLUMBING 5 FIXTURES IN BASE

TOTAL FIXTURES - 5 = x /FX ±

ROUGH-INS WHIRLPOOL HOT TUB

TOTAL ROUGH-INS ___ x ___ + ___ x ___ + ___ x ___ +

TOTAL OTHER FEATURE AMOUNT = +

TOTAL ATTACHMENT AMOUNT = +

ADJUSTED BASE PRICE =

X GRADE FACTOR _____ =

X COST & DESIGN FACTOR _____ =

X LOCAL MODIFIER _____ RCN =

X PERCENT GOOD _____ RCNLD =

+ OTHER BUILDING IMPROVEMENTS

+ GROSS BUILDING SUMMARY

TOTAL IMPROVEMENT VALUE

ADDITIONAL OTHER FEATURES	AMOUNT
1	
2	
3	
4	
5	
6	
7	
8	
TOTAL ADD'L. OTH. FEATURES CARRY TOTAL TO 559	

ADDITIONAL ATTACHMENTS	AMOUNT
1	
2	
3	
4	
5	
6	
7	
TOTAL 99 ADDITIONAL ATTACHMENTS CARRY TOTAL TO 606	

OTHER BUILDING IMPROVEMENTS

	TYPE COD	QUAN	CONST	YEAR	SIZE	G	HGT	RATE	MODIFI-CATION	LM	RCN	COND	% GOOD	OB/MA	RCNLD
701	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
702	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
703	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
704	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
705	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
706	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
707	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
708	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
709	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	
710	___	__ __	FMPSO	____	__ __|__|__ __ __	__	__ __	__ __•__ __	__ __ __ __	__•__ __ __		__	__ __	___	

820 APARTMENT DATA

TYPE	GR	BEDS	BATHS	NO. UNITS	RENTAL
1 __	__	__	__•__	__ __ __	__ __ __
2 __	__	__	__•__	__ __ __	__ __ __
3 __	__	__	__•__	__ __ __	__ __ __

830 INCOME DATA

ACTUAL RENT __/___/____
VACANCY ___ %

ECONOMIC RENT __/__/____
EXPENSES ___%

APARTMENT COMPUTATIONS

	1-FIN BSMT	2-FIRST	3-UPPER
EXTERIOR WALLS			
AVERAGE UNIT SIZE			
BASE PRICE			
SQUARE FEET			
SUBTOTAL			
ADJ BASE 1+2+3			
UNFINISHED BSMT	+		
PLUMBING	±		
AIR CONDITIONING	+		
ATTACHMENTS	+		
SUBTOTAL			
X GRADE FACTOR = BASE VALUE			
X LOCAL MODIFIER			

APARTMENT TYPE
1. GARDEN
2. TOWNHOUSE
3. OTHER

APARTMENT GRADE FACTOR
AA 1.75
A 1.55
B 1.28
C 1.00
D 0.85
E 0.55

GROSS BUILDING SUMMARY

ID	USE	CONST	GRADE	AGE EREC	AGE REM	SIZE	RATE	LM	RCN	COND.	% GOOD		MARKET VALUE
800	TOTAL OTHER IMPROVEMENTS												

MEASURED BY _____ DATE _____ LISTED BY _____DATE _____ CALCULATED BY _____DATE _____ REVIEWED BY_____ DATE

KEY NO. _____ ADDRESS _____ BOOK NO. _____ PLAT NO. _____ KEY NO. _____

ASSESSOR'S AFFIDAVIT

(Sec. 70.49, Wisconsin Statutes)

STATE OF WISCONSIN

County of _____ } ss.

I, _____

the assessor for the _____ of _____ in said county, do solemnly swear that the annexed assessment roll contains, according to my best information and belief, a complete list of all real and personal property liable for assessment for the present year and that the valuations of real and personal property liable for the present year in said district, have been made with the best information available using professionally accepted appraisal practices. I swear that I have performed, without prejudice, all the duties of the office of assessor with respect to such assessment roll. Notices of changed assessment as required by Section 70.365, Wis. Stats., were deposited in the U.S. mail on _____.

I also do solemnly swear that I am certified by the Wisconsin Department of Revenue under Section 73.09 Wis. Stats. to perform the duties of assessor.

_____
Assessor's Signature

Subscribed and sworn before me this

_____ day of _____, _____

_____
Certification Number

_____
Certification Expiration Date

_____,Clerk Signature

_____
Date

BOOK	STATE NO	PAGE	YEAR

REAL ESTATE ASSESSMENT ROLL FOR THE

COUNTY OF

KEY TO CODES

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

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

1. FEDERAL
2. STATE
3. COUNTY
4. OTHER

	COMPUTER NUMBER / PARCEL NUMBER	SCHOOL DIST.	VOL/PAGE - REG. DEEDS	TOTAL ACRES OF DESC.	ACREAGE & VALUE OF DESCRIPTION SUBJECT TO GENERAL PROPERTY TAX								EXEMPT FROM GEN. PROPERTY TAX		TOTAL ACRES THIS LINE
	NAME & ADDRESS		SEC. TN. RANGE DESCRIPTION OF PROPERTY		CODE	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	CODE	ACRES	VALUE	CODE	ACRES	
1															
2															
3															
4															
5															
6															
	NO. OF PARCELS		**TOTALS**												

PA-539-2 (R. 10-04)

_____ (Year)

CORRECTIONS OF ERRORS BY ASSESSORS (SEC. 70.43, WIS. STATS.)

Note: Assessor should complete columns (a) through (e) and forward to the clerk 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 (c-b)	(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)
1							T – L – F – N –
2							T – L – F – N –
3							T – L – F – N –
4							T – L – F – N –
5							T – L – F – N –
6							T – L – F – N –

_____ (Year)

CORRECTIONS OF ERRORS BY ASSESSORS (Continued)

	(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 (c-b)	(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)
7							T – L – F – N –
8							T – L – F – N –
9							T – L – F – N –
10							T – L – F – N –
			Grand Totals . . ➔				
				Real Property Total enter on line 23c1 of the Statement of Assessment	Personal Property Total enter on line 23c2 of the Statement of Assessment		Total of code "N" entries. Enter on Line K of the Statement of Taxes.

(1) Enter Property and Owner Information in order listed.

(2) Net Mill Rate – see Publication PA-502, Assessment and Tax Roll Instructions for Clerks at www.revenue.wi.gov/html/pubs.html.

(3) T – Enter total tax less school levy tax credit.

L – If Principal Residence, enter amount of Lottery & Gaming Credit adjustment, if any.

F – If Real Estate includes an improvement, enter amount of First Dollar Credit adjustment, if any.

N – Enter net amount (T minus L and F)

AGRICULTURAL WORK CARD

BUILDING NAME	TYPE CODE	CONST *(check type)*	YEAR	GR	SIZE (☐)	COST PER ☐	BLDG HGT	COST ADJ FOR HGT $	SUBTOTAL BASE COST	MOD CODES	SQ FT, LF / $	TOTAL BASE COST	LOCAL MODIF	RCN	COND	OB/MA	RCNLD
		F M P S O ☐☐☐☐☐															
		F M P S O ☐☐☐☐☐															
		F M P S O ☐☐☐☐☐															
		F M P S O ☐☐☐☐☐															
		F M P S O ☐☐☐☐☐															
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		F M P S O ☐☐☐☐☐															

Place comments on reverse side of card.

☐ Town ☐ Village ☐ City

Municipality	
County	Year

SUMMARY OF BOARD OF REVIEW PROCEEDINGS

Sections 70.47(12) & (17), Wisconsin Statutes

See reverse side for instructions.

TAXPAYER'S NAME	PROPERTY DESIGNATION	ASSESSMENT APPEALED BY TAXPAYER		CLASS	BOARD OF REVIEW			PERSONS APPEARING ON TAXPAYERS BEHALF
	Parcel Number and Computer Number				Value Determination		Notice Delivered / Mailed Date and Initials	
					Amount	Date		
		Land						
		Land						
		Land						
		Improvements						
		Total Real Estate						
		Personal Property						
		Land						
		Land						
		Land						
		Improvements						
		Total Real Estate						
		Personal Property						
		Land						
		Land						
		Land						
		Improvements						
		Total Real Estate						
		Personal Property						
		Land						
		Land						
		Land						
		Improvements						
		Total Real Estate						
		Personal Property						
		Land						
		Land						
		Land						
		Improvements						
		Total Real Estate						
		Personal Property						

Clerk's Affidavit

I, the undersigned declare that I have personally prepared this report and to the best of my knowledge and belief it is true and correct. As required by Section 70.47(12), prior to final adjournment the Notices of Decision of the Board of Review have been provided by personal delivery or mailed on the date indicated.

_____ *Clerk, Board of Review*

_____ *Date*

INSTRUCTIONS

1. Fill in the municipality, county, and the year for which the assessments are being appealed.

2. Legibly complete date of hearing and name of taxpayer.

3. Property designation should be indicated by parcel number and computer number.

4. Insert appropriate assessed values (assessment appealed and determination of Board of Review).

5. Fill in name(s) of person(s) appearing on behalf of taxpayer.

6. Prior to final adjournment of the Board provide the notice of the Board's determination to the objector by personal delivery or by mail.

7. This form when completed should be filed with the Board of Review proceedings which are retained by the municipality pursuant to sec. 70.47(17), Wis. Statutes.

Tab throughout document or click with mouse as needed.

Save Print Clear

TAX EXEMPTION REPORT FOR _____ (Year)

THIS FORM MUST BE FILED WITH THE LOCAL CLERK NO LATER THAN MARCH 31 in even numbered years (sec. 70.337, Wis. Stats.)

(See instructions on Reverse Side)

1. Name of Organizaton

2. Address of Organization

3. Purpose of Organization

4. Location of Property

☐ Town ☐ Village ☐ City of _____ , _____ County

5. Street Address of Property

6. Date Acquired *(mm/dd/ccyy)*

7. Number of Acres

8. Parcel Number

9. Legal Description

10. **Purpose of Property** Check the box that best describes the property. See instructions if parcel has more than one building put to different uses.

	Exemption Under Wis. Stat.
Church/Religious	
☐ Place of Worship	s. 70.11(4)
☐ Other _____ (Explain)	s. 70.11( )
Educational (Incl. religious)	
☐ Grades K-12	s. 70.11(4)
☐ Private College	s. 70.11(3)
☐ Other _____ (Explain)	s. 70.11( )
Medical Facility	
☐ Non-Profit Hospital (Incl. religious)	s. 70.11(4m)
☐ Medical Research Foundation	s. 70.11(25)
☐ Other _____ (Explain)	s. 70.11( )
Housing	
☐ Nursing Home (Incl. religious)	ss. 70.11(4),(19)
☐ Retirement Home (Incl. religious)	ss. 70.11(3a),(4)
☐ Other _____ (Explain)	ss. 70.11(3a),(18),(19),( )
☐ **Public Benefit**	
YMCA/YWCA, Scouts, Boys' Club, Youth Hockey,	ss. 70.11(10),(12),(32)
Lions Camp, Bible Camp, Camp for Handicapped,	ss. 70.11(10m),(11),(22)
Women's Club, Historical Society, Library Assoc.,	ss. 70.11(4),(31m)
Fraternal, Labor/Farmers' Temple, Agri Fair,	ss. 70.11(4),(5),(16),(17)
Nonprofit Radio, Theatre, Art Gallery,	ss. 70.11(14),(29),(29m)
Sports and Entertainment Facility/Stadium,	ss. 70.11(31)(36)
Humane Society,	ss. 70.11(28)
Historical Site, Public Trust	ss. 70.11(9),(20),(34),(35)
☐ **Other** _____ (Explain)	ss. 70.11( )

11. **Estimated Fair Market Value of Parcel** Check box that best approximates the value of all improvements and land of property described in Question 10.

☐ 1. $1.00 - $10,000
☐ 2. $10,001 - $100,000
☐ 3. $100,001 - $200,000
☐ 4. $200,001 - $500,000
☐ 5. $500,001 - $1,000,000
☐ 6. $1,000,001 - $3,000,000
☐ 7. $3,000,001 - $6,000,000
☐ 8. $6,000,001 - $12,000,000
☐ 9. $12,000,001 - $25,000,000
☐ 10. OVER $25,000,000

12. **Leasing of Property** Was any portion of this property leased during the preceding two years?

☐ No ☐ Yes

If yes, describe portion leased, percentage of property, lessee, and how lease payment was used.

13. **Unrelated Trade or Business**

Was this property used in an unrelated trade or business for which the owner was subject to taxation under section 511 to 515 of the Internal Revenue Code?

☐ Yes ☐ No

14. Name and Title

15. Signature

16. Telephone

( ) –

17. Address

State

Zip

18. Date *(mm/dd/ccyy)*

INSTRUCTIONS

- This form should be completed by the property owner or representative and filed with the municipal clerk by March 31, in even numbered years (sec. 70.337, Wis. Stats.)
- Only properties exempt under sec. 70.11, Wis. Stats. are required to file this form (review list of properties at bottom of this page that are not required to be reported).

---

1. NAME OF ORGANIZATION – Enter the organization that owns the exempt property.

2. ADDRESS OF ORGANIZATION – Enter the address of the administrative office or headquarters.

3. PURPOSE OF ORGANIZATION - State the primary purpose of this organization.

4. LOCATION OF PROPERTY – Enter the taxation district and county in which the exempt property is located.

5. ADDRESS OF PROPERTY – Enter the number and street name at which the exempt property is located.

6. Enter date property was acquired.

7. Enter number of acres of exempt property.

8. PARCEL NUMBER – Enter the parcel number as shown in the assessment roll.

9. LEGAL DESCRIPTION – Enter the description of the property as shown on the deed or in the assessment roll.

10. PURPOSE/USE OF PROPERTY – Check the appropriate box that describes the use of the property. **REVIEW ALL CATEGORIES BEFORE SELECTING APPROPRIATE BOX.** Check only 1 box. If the parcel has more than 1 building put to different uses, report each use in a separate form. If all buildings on parcel are put to same use, submit only 1 report. If a parcel has a single building that is put to more than one use, report the predominant use.

    EXAMPLE: A parcel with 3 buildings – a church, parsonage and school – would submit 3 forms since the parcel has 3 different uses: Place of Worship, Housing (Other), Educational (K-12).

    EXAMPLE: A parcel with 2 buildings – a church and a separate fellowship hall – would file 1 form since the fellowship hall serves the same purpose as the place of worship.

    EXAMPLE: A parcel with a retirement home and a nursing home in the same building would indicate predominant use.

    EXAMPLE: A parcel with 2 buildings – a nursing home and a separate retirement home – would file 2 forms – one for the nursing home and one for the retirement home.

11. ESTIMATED FAIR MARKET VALUE OF PROPERTY – Check the box that best approximates the value of the buildings and land described in Question 10.

12. LEASING OF PROPERTY – Indicate if the property was leased during the preceding 2 years. Describe the portion leased, the name of lessee, and how the organization used the lease payments. Attach additional sheets if necessary.

13. UNRELATED TRADE OR BUSINESS – Indicate if the property was used in a trade or business for which the owner was subject to taxation under Sections 511 to 515 of the IRC as defined in sec. 71.22(4m), Wis. Stats.

    NOTE: If you check yes, you must also complete form PC-227.

14-18. NAME, TELEPHONE, ADDRESS – Enter the name, title, telephone number, and address of the person completing this form. Sign and date the form. File with local clerk by March 31 in even numbered years.

THE FOLLOWING TAX EXEMPT PROPERTIES ARE NOT REQUIRED TO BE REPORTED:

- Property owned by the Federal Government, State Government, County Government, Municipal Government
- Cemeteries, exempt under sec. 70.11(13), Wis. Stats.
- Archeological sites, exempt under sec. 70.11(13m), Wis. Stats.
- Manure storage facilities, exempt under sec. 70.11(15), Wis. Stats.
- Secondary containment structures used to prevent leakage of liquid fertilizer or pesticides, exempt under sec. 70.11(15m), Wis. Stats.
- Treatment plant and pollution abatement equipment, exempt under sec. 70.11(21), Wis. Stats.
- All perennial plants that produce an annual crop, exempt under sec. 70.11(30), Wis. Stats.
- Property of housing authorities exempt under sec. 70.11(18), Wis. Stats. if a payment in lieu of taxes is made for that property.
- Lake beds owned by the State
- Highways, as defined in sec. 340.01(22), Wis. Stats.
- Utility property assessed under Chapter 76
- State and county forests
- School districts
- Technical college districts

MULTI-PARCEL TAX EXEMPTION REPORT FOR _____
(Enter Year)

THIS FORM MUST BE FILED WITH THE MUNICIPAL CLERK NO LATER THAN MARCH 31, in even numbered years (sec. 70.337, Wis. Stats.)

(See instructions on reverse side)

1. Name of Organization	2. Purpose of Organization
3. Address of Organization	4. Check appropriate box and enter the name of the taxation district and county in which the exempt property is located: ☐ Town ☐ Village of: _____ , _____ County ☐ City

5. Property Address	6. Parcel Number or Legal Description	7. Date Acquired (mm/dd/ccyy)	8. Parcel Use *(See instructions)*	9. Estimated Fair Market Value Category *(See instructions)*	10. Was Property Leased in Last 2 Years? *(See instructions)*	11. Property Used in a Trade/Business Where Owner was Subject to Unrelated Business Income Under sec. 511-515 of IRC in Last 2 Years?
					☐ Yes ☐ No	☐ Yes ☐ No
					☐ Yes ☐ No	☐ Yes ☐ No
					☐ Yes ☐ No	☐ Yes ☐ No
					☐ Yes ☐ No	☐ Yes ☐ No
					☐ Yes ☐ No	☐ Yes ☐ No
					☐ Yes ☐ No	☐ Yes ☐ No
					☐ Yes ☐ No	☐ Yes ☐ No

12. Name and Title	13. Signature	14. Telephone
		( ) –

15. Street Address	State	Zip	16. Date

INSTRUCTIONS

- This form should be completed by the property owner or representative and filed with the municipal clerk by March 31, in even numbered years (sec. 70.337, Wis. Stats).
- Only properties exempt under sec. 70.11, Wis. Stats. are required to be reported on this form. See list of properties at bottom of this page that are not required to be reported.

1. NAME OF ORGANIZATION – Enter the organization that owns the exempt property.

2. PURPOSE OF ORGANIZATION – State the primary purpose of this organization.

3. ADDRESS OF ORGANIZATION – Enter the address of the administrative office or headquarters.

4. LOCATION OF PROPERTY – Enter the taxation district and county in which the exempt property is located.

5. ADDRESS OF PROPERTY– Enter the number and street name at which the exempt property is located.

6. PARCEL NUMBER OR LEGAL DESCRIPTION – Enter the parcel number as shown in the assessment roll or the legal description of the property as shown on the deed or in the assessment roll.

8. PURPOSE/USE OF PROPERTY – Using the categories below, indicate the use of the property. **REVIEW ALL CATEGORIES BEFORE SELECTING.** If parcel has more than 1 building and all buildings are put to same use, report only 1 use. If the parcel has more than 1 building put to different uses, report each use. If a building has more than one use, report predominant use. [SEE EXAMPLES IN NEXT COLUMN]

PURPOSE	CODE FOR ANSWERING #8
CHURCH/RELIGIOUS	
PLACE OF WORSHIP	WORSHIP
OTHER (do not report housing or schools under this category)	CHURCH-OTH
EDUCATIONAL	
GRADES K-12	EDU-K-12
PRIVATE COLLEGE	COLLEGE
OTHER	EDU-OTH
MEDICAL FACILITY	
NON-PROFIT HOSPITAL (incl. religious)	HOSPITAL
MEDICAL RESEARCH FOUNDATION	MED RSCH
OTHER	MED-OTH
HOUSING	
NURSING HOME (incl. religious)	NURSING
RETIREMENT HOME (incl. religious)	RETIRE
OTHER (Incl. religious)	HOUSE-OTH
PUBLIC BENEFIT YMCA/YWCA, SCOUTS, BOYS' CLUB, YOUTH HOCKEY, LIONS CAMP, BIBLE CAMP, CAMP FOR HANDICAPPED, WOMEN'S CLUB, HISTORICAL SOCIETY, LIBRARY ASSOC., FRATERNAL, LABOR/FARMERS' TEMPLE, AGRI FAIR, NONPROFIT RADIO, THEATRE, ART GALLERY, SPORTS AND ENTERTAINMENT FACILITY/STADIUM, HUMANE SOCIETY, HISTORICAL SITE, PUBLIC TRUST	BENEFIT
OTHER	OTHER

EXAMPLE: a parcel with 3 buildings – a church, parsonage and school – would indicate the 3 different uses for that parcel: WORSHIP, HOUSE-OTH, EDU-K-12.

EXAMPLE: a parcel with 2 buildings – a church and a separate fellowship hall – would indicate 1 use – WORSHIP – since the fellowship hall serves the same purpose as the place of worship.

EXAMPLE: a parcel with a retirement home and a nursing home in the same building would indicate predominant use only.

EXAMPLE: a parcel with 2 buildings – a nursing home and a separate retirement home – would indicate 2 uses – NURSING and RETIRE.

9. ESTIMATED FAIR MARKET VALUE OF PROPERTY – Indicate by entering the number 1 through 10, the value category that best approximates the value of the buildings and land described in Question 8. Enter the number of the value category for property under each use.

1. under $10,000	**6**. $1,000,001 - $3,000,000
2. $10,001 - $100,000	**7**. $3,000,001 - $6,000,000
3. $100,001 - $200,000	**8**. $6,000,001 - $12,000,000
4. $200,001 - $500,000	**9**. $12,000,001 - $25 million
5. $500,001 - $1,000,000	**10**. Over $25 million

10. LEASING OF PROPERTY – Indicate if the property was leased during the preceding 2 years. If yes, describe the portion leased, the name of lessee, and how the organization used the lease payments on an addendum.

11. UNRELATED TRADE OR BUSINESS Indicate if the property was used in a trade or business for which the owner was subject to taxation under Sections 511 to 515 of the IRC as defined in sec.71.22(4m), Wis. Stats.

NOTE: If yes, you must also complete form PC-227.

12-16. NAME, TELEPHONE, ADDRESS – Enter the name and title, telephone number, and address of the person who filled out this form and who can be contacted. Sign and date the form. File with municipal clerk.

THE FOLLOWING TAX EXEMPT PROPERTIES ARE NOT REQUIRED TO BE REPORTED:

- Property owned by the Federal, State, County, or Municipal Governments.
- Cemeteries exempt under sec. 70.11(13), Wis. Stats.
- Archeological sites exempt under sec. 70.11(13m), Wis. Stats.
- Manure storage facilities exempt under sec. 70.11(15), Wis. Stats
- Secondary containment structures used to prevent leakage of liquid fertilizer or pesticide exempt under sec. 70.11(15m), Wis. Stats.
- Treatment plant and pollution abatement equipment exempt under sec. 70.11(21), Wis. Stats.
- All perennial plants that produce an annual crop exempt under sec. 70.11(30), Wis. Stats.
- Property of housing authorities exempt from taxation under sec. 70.11(18), Wis. Stats. if a payment in lieu of taxes is made
- Lake beds owned by the State
- Highways, as defined in sec. 340.01(22), Wis. Stats.
- Utility property assessed under Chapter 76
- State and county forests
- School districts
- Technical college districts

TAXATION DISTRICT EXEMPTION SUMMARY REPORT FOR _____ (Year) (sec. 70.337(2), Wis. Stats.)

(See instructions on bottom of form)

_____ Co _____ Mun For ☐ Town ☐ Village ☐ City of _____ (Name of Taxation District), _____ (Name of County)

Indicate number of properties by purpose of property within each value category.

	VALUE CATEGORIES										
	1	2	3	4	5	6	7	8	9	10	
PURPOSE OF PROPERTY	**$1-$10,000**	**$10,001 - $100,000**	**$100,001 - $200,000**	**$200,001 - $500,000**	**$500,001 - $1,000,000**	**$1,000,001 - $3,000,000**	**$3,000,001 - $6,000,000**	**$6,000,001 - $12,000,000**	**$12,000,001 - $25,000,000**	**OVER $25,000,000**	**Total No. of Properties**
WORSHIP											
CHURCH-OTH											
EDU, K-12											
COLLEGE											
EDU-OTH											
HOSPITAL											
MED RSCH											
MED-OTH											
NURSING											
RETIRE											
HOUSE-OTH											
BENEFIT											
OTHER											
TOTAL NO. OF PROPERTIES											

Name of Clerk (please print or type)	Telephone Number ( ) –
Signature	Date *(mm/dd/ccyy)*

INSTRUCTIONS

Enter the number of exempt properties in your municipality in each value range by purpose or use of property. You can gather this information from the PC-220 forms which are filed by the property owner. A parcel with more than 1 building and more than 1 use should be recorded for each use. Example: For a parcel with a church valued at $500,000 and a parsonage valued at $150,000 enter 1 property in the 4th value category under WORSHIP and enter 1 property in the 3rd value category under HOUSE-OTH.

Enter the total number of properties by organization category in the right hand column.

Enter the total number of properties within each value range in the total line at the bottom.

Enter the name and telephone number of the person completing this form.

Note: You should send form PC-227 to organizations reporting to be subject to taxation under sections 511 to 515 of the IRC (see sec. 70.339, Wis. Stats.).

Complete and mail this form by July 1 in even numbered years to:

Wisconsin Department of Revenue
Bureau of Property Tax 6-97
Local Government Services Section
PO Box 8971
Madison, WI 53708-8971

UNRELATED BUSINESS INCOME REPORT (s. 70.339, Wis. Stats.)

See instructions on reverse side

Submit to taxation district clerk on or before March 15

Name of Owner	Address of Owner	Telephone Number
Name of Agent or Representative	Address of Agent or Representative	Telephone Number

Type of Organization	Purpose of Organization

Check proper box and enter name of taxation district and county in which exempt property is located:

☐ Town
☐ Village OF:
☐ City

County

Legal Description (attach additional sheets if necessary) Acres _____

Parcel Number _____ Address of Property _____

Describe the property used in trade or business:

Structure Use	Age	Total Sq. Ft. of Floor Area	Stories	Type of Construction

Describe the activities engaged in to conduct the trade or business:
(attach additional sheets if necessary)

What percentage of the organization's income is attributable to the trade or business?

What percentage of time is the property used for the trade or business?

Signature	Date

INSTRUCTIONS

This form must be completed **annually** by all exempt organizations that own property used during the past year in a trade or business for which the owner of the property was subject to taxation under sections 511 to 515 of the Internal Revenue Code as defined in s. 71.22(4m), Stats. This form must be filed with the taxation district clerk by March 15.

Name of Owner - The owner of the exempt property.

Address of Owner - The address of the administrative office or headquarters.

Name, Address, and Telephone Number of the Agent or Representative - The name, address, and telephone number of a person who can be contacted concerning the use of the property in a trade or business.

Type of Organization - Refers to a natural person, firm, partnership, joint venture, joint stock company, association, public or private corporation, the state of Wisconsin, and all political subdivisions, cooperative, estate, trust, receiver, executor, administrator, fiduciary, and any representative appointed by order of any court or otherwise acting on behalf of others.

Purpose of Organization - Refers specifically to the purpose of the organization exempted by statute, example: church, bible camp, nursing home, women's club, etc.

Location of Property - The taxation district and county in which the exempt property is located.

Legal Description - The description of the property as shown on the deed or in the assessment roll.

Parcel number - The parcel number as shown on the assessment roll.

Address of Property - The number and street name at which the exempt property is located.

DESCRIPTION OF PROPERTY USED IN TRADE OR BUSINESS:

Structure Use- Indicate the use of each structure or part of structure used to conduct the trade or business.

Age - The date the structure was built. If unknown, give best estimate.

Total Sq. Ft. of Floor Area - The total square feet of floor area. Multiply the length times the width using exterior dimensions for each floor (include basement area).

Stories - The number of stories for each structure.

Type of Construction - Examples of construction: wood frame, steel frame, reinforced concrete.

Description of activities engaged in to conduct the trade or business - Refer specifically to the type of activity that generated unrelated business income. **Include the amount of income generated.**

Note: If you do not file this form by the due date, you will be notified by certified mail that failure to file the form is subject to penalty. If you do not file this form within 30 days after notification, you are subject to a penalty of $10 for each succeeding day on which the form is not received by the taxation district clerk. The maximum amount of the penalty is $500.

SCHEDULE SHOWING ORIGINAL COST AND DEPRECIATION BY YEARS OF ACQUISITION FOR: _____

Owner's Name as Used on Tax Return

FIXED ASSET SCHEDULE – 2013

PLEASE RETURN TO:

Mailing Address	Kind of Business

Costs and depreciation as shown below are in our records as: *(please check applicable account or enter name and check for other account)*

☐ Machinery and Equipment ☐ Office Furniture and Fixtures ☐ Tools, Dies, Jigs, Patterns ☐ Other _____

(Including All Fully Depreciated Items Still On Hand and Projects in Progress – See Instructions)

Column 1 Year Assets Acquired	*Column 2* Total Original Cost by Year Asset Acquired	*Column 3* Additions (+) and/or Deletion (–) Between Jan. 1, 2012 and Jan. 1, 2013	*Column 4* Net Total Original Cost as of Jan. 1, 2013 (Column 2 +/– Column 3)	*Column 5* Leave Blank	
2012					
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
1996					
1995					
1994					
1993					
1992					
Prior to 1992					
TOTALS					

A step-by-step procedures to complete these schedules is as follows:

1. Summarize the original costs of the assets by year of acquisition and enter on the appropriate line of column 2.
2. Column 3 provides for any additions or deletions in machinery or equipment, furniture and fixtures as per year acquired. Transferring of machinery or equipment, furniture and fixtures from another area to the location indicated by this form would represent an addition and should be listed as to the year acquired.
3. Column 4 summarizes the original costs of the assets by year of acquisition after reflecting any additions or deletions. The first line of column 4 is to contain the assets purchased during the report year and are to be shown in the same manner as the other costs recorded in column 4, prior to any adjustments to the original cost for trade-in allowance, rental credit, salvage value, special first year depreciation, etc.
4. Column 5 is for the Assessor's use. Leave blank.

REMARKS:

NOTE: FIXED ASSETS EXPENSED FOR INCOME TAX PURPOSES – For the above schedule, you must include those fixed assets which may have been expensed for income tax purposes pursuant to Accelerated Cost Recovery Provisions (via the Economic Tax Recovery Act of 1981), as well as those carried on your books in the asset accounts.

Prepared By	Title	Date

Summary of Open Book Actions for

Page _____ of _____

Parcel No.	Person Appearing		
☐ Town ☐ Village ☐ City of	County	Date	Assessor

	Original Assessment				Finalized Assessment				Objector's Reason for Request to Change Assessment	Adjust (Y/N)	Assessor's Basis for Action Taken
Class	Acres	Land	Imps	Total	Acres	Land	Imps	Total			
1											
2											
4			XXXXXXX				XXXXXXX				
5			XXXXXXX				XXXXXXX				
5M			XXXXXXX				XXXXXXX				
6			XXXXXXX				XXXXXXX				
7											
RE Total											
MFL			XXXXXXX				XXXXXXX				
Boats	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				
Machinery	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				
Furniture	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				
All Other	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				
BLL	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				
MH	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				
PP Total	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX	XXXXXXX				

Instructions:

1. Provide Parcel Identification Number.
2. Provide property owner's and/or agent's name.
3. Show classification changes, even if no change in assessment.
4. Provide a short summary of the objector's reason for requesting the change in assessment or classification.
5. Provide a short summary of reasons that would justify the action taken.
6. If no change is made, do not fill in the "Finalized Assessment" fields. Enter "N" in the "Adjust column and fill in the "Assessor's Basis" column.
7. Send the completed original form to the clerk and retain a copy for the property record card.

STATE OF WISCONSIN

PROPERTY TAX EXEMPTION REQUEST

Wisconsin Statutes require completion of this form – in its entirety – to be eligible for exemption from the Wisconsin property tax. **Failure to do so may result in denial of exemption.** The completed form and any attachments must be filed with the assessor of the taxation district in which the property is located by **March 1** to be eligible for exemption for the current assessment year. Refer to Stat., Sec. 70.11 and the *Wisconsin Property Assessment Manual* for additional information regarding property tax exemption.

SECTION 1 – APPLICANT INFORMATION

1. Applicant Name | Date / /

2. Applicant is ☐ Sole proprietorship ☐ WI Chapter 181 corporation ☐ WI unincorporated nonprofit association ☐ Other *(please explain):*

3. Contact person:
   Address:
   Telephone number(s):
   Relationship to applicant:

4. Registered agent:
   Address:
   Telephone number(s):

5. Mailing address and phone number of Applicant if different than Contact Person:

6. Identify each organizational officer, the officer's address, the telephone number and the position held within the requesting organization. Use the space provided on page 4 or attach additional pages as necessary.

7a. Please identify the use of the property:

☐ Agricultural Fair	☐ Library	☐ Historical Society	☐ Fraternity
☐ YMCA/YWCA	☐ Fire Company	☐ Rehabilitation	☐ Hospital
☐ Cemetery	☐ Lions Camp	☐ Military	☐ Memorial
☐ Farmer's Temple	☐ Archaeological Site	☐ Bible Camp	☐ Charity
☐ Held for Public Interest	☐ Housing	☐ Art Gallery	☐ Labor Temple
☐ Industrial Development Agencies	☐ Waste Treatment	☐ Disability Camps	☐ Medical Research
☐ Sports/Entertainment	☐ Humane Society	☐ Radio Station	☐ Theater
☐ Mental/Physical Disabled Camp	☐ Railroad Historic Society	☐ Youth Hockey	
☐ Local Exposition	☐ Historic/Architectural	☐ Dependent & Development Disability	
☐ Educational	☐ Other (please explain):	☐ Professional Sport/Entertainment Stadium	
☐ Women's Club	☐ Religious	☐ Benevolent	

7b. Identify the precise statutory reference and language supporting the exemption.

8. State the organization's purpose, mission, and primary goal:

9. Describe the services provided by the organization:

10. List the primary beneficiaries of the services:

11. Is there a fee charged, or revenue earned, for services provided? ☐ Yes ☐ No
    If Yes, what is the amount of the fee charged or revenue earned?

12. Do you provide any free service? ☐ Yes ☐ No
    If Yes, explain:

13. What percent of recipients receive free service (on an annual basis)? _____%

14. Do you provide service to anyone at below market or reduced rates? ☐ Yes ☐ No
If Yes, explain:

15. What percentage of annual recipients receive services at below or reduced rates? _____%

16. Are you under any obligation to provide services to those who cannot pay? ☐ Yes ☐ No
If Yes, explain:

17. Does Applicant receive any subsidies, grants, or low or no interest loans to operate or otherwise provide its services? If Yes, identify sources and amounts and how monies are applied or used. ☐ Yes ☐ No

18. How much of Applicant's annual gross income or revenue is derived from donations? $ _____
What percentage is that of Applicant's total annual income or revenue? _____%

SECTION 2 – SUBJECT PROPERTY INFORMATION

19. Property for which exemption is being applied ("Subject Property"):
Address:
Tax parcel number: Number of acres:
Legal description:

20. Estimated fair market value of Subject Property: $ _____
If based on an independent appraisal, identify the appraiser and the purpose of the appraisal below.
Appraiser: as of ___/___/___
Purpose of Appraisal:

21. Owner of Subject Property:
If Owner is different from Applicant, explain and identify the relationship between Applicant and Owner.

22. Date Owner acquired Subject Property: ___/___/___

23. Person or entity from whom Owner acquired Subject Property:

24. Date Owner first began using and occupying Subject Property: ___/___/___

25. Date Applicant first began using and occupying the Subject Property: ___/___/___

26. Explain precisely how Applicant actually uses the Subject Property:

27. Explain in detail why Applicant feels the Subject Property qualifies for property tax exemption. Finally, describe precisely how applicant and the Subject Property fit within that statutory language.

SECTION 3 – TENANT INFORMATION

28. Identify all persons and entities other than Owner who have the right to use and occupy any part of the Subject Property. Include all tenants, licensees, and concessionaires of the Subject Property. Use the space provided on page 4 or attach additional pages as necessary. For each, include:
   a. Name of tenant or occupant.
   b. Their mailing address and phone number.
   c. Their interest in the Subject Property.
   d. A precise and detailed explanation of how they actually use the Subject Property.
   e. The date from which they began occupancy of the Subject Property.
   f. The monthly rate or fee they pay to use or occupy the Subject Property.
   g. An explanation of how rent or other fees they pay to use and occupy the Subject Property are used and applied.
   h. The portion of the Subject Property they use or occupy.

   Indicate number of users other than owner, if there are no other users, enter "None". Number of other users: _____

29. Identify the percentage of the Subject Property that is used or occupied by persons other than owner. _____%

30. Was the subject Property used in an unrelated trade or business for which the Owner was subject to taxation under section 511 to 515 of the Internal Revenue Code? If Yes, explain: ☐ Yes ☐ No

Save Print Clear

STATE OF WISCONSIN

Property Tax Year
20 ___

Failure to file this form with the assessor by March 1 may result in a fine of up to $500 and/or a loss of exempt status.

LOW-INCOME HOUSING EXEMPTION
PROPERTY OWNER'S CERTIFICATION OF OCCUPANCY

This form must be filed with the assessor by March 1 to qualify for a property tax exemption as low-income housing (Sec. 70.11(4a)(g)1, Wis. Stats.). When evaluating this form, the assessor may request a list identifying each unit that was occupied on January 1, the income category that applies to that particular unit, a copy of the housing contract, and any other information necessary to determine eligibility. (Sec. 70.11(4a)(g)4, Wis. Stats.)

SECTION 1 – APPLICANT INFORMATION

Project Name			
Project Address *(street address)*			
City	State	Zip	County
Contact Person	Phone		Email address

SECTION 2 – INCOME LIMITS

When completing this section, give totals for all sites included in the project*. Use the HUD income limits for the current tax year when completing items 1-4 below. Income limits are available by county on the following HUD web site: www.huduser.org/datasets/il.html

	# of Units	% of Total Units
1. Total number of units in this project (all sites)	_____	
2. Occupied by persons above the HUD income limit for low income housing. To calculate percentage, divide units on line 2 by the total units on line 1	_____	0.00 %
3. Occupied by, or vacant and only available to, persons at or below the HUD very-low income limit. To calculate percentage, divide units on line 3 by total units on line 1 . .	_____	0.00 %
4. Occupied by, or vacant and only available to, persons whose income falls at or below 120% of the HUD very-low income limit. To calculate percentage, divide the units on line 4 by the total units on line 1	_____	0.00 %

Internal Use Only

75% Test	Pass	Fail
20% Test	Pass	Fail
40% Test	Pass	Fail
10/30 Acres	Pass	Fail

☐ Taxable

☐ Partially Exempt

☐ Exempt

NOTE The sum of lines 2, 3 and 4 may be greater than the total number of units because line 4 includes units identified in item 3.

To Page 2

* A project is defined as all the sites covered under a single contract.

SECTION 3 – PROJECT TYPE

On January 1 this property was under contract with the following agency to provide low-income housing:

- ☐ WHEDA (project in existence prior to January 1, 2008)
- ☐ WHEDA (project ***not*** in existence prior to January 1, 2008)
- ☐ Department of Housing and Urban Development (HUD)
- ☐ Department of Agriculture, Rural Development
- ☐ Other:

Contract #	Contract effective dates

Submit a copy of the contract if this is a new exemption request or if the contract has been modified in the past year.

SECTION 4 – SITE INFORMATION (Complete this section if there are multiple sites under the same contract.)

This project has multiple sites within the municipality *(list address and unit information for each site)*

Site 1 Address		Parcel number(s)
	← Enter total units at this site occupied by persons above HUD low income limits	
Site 2 Address		Parcel number(s)
	← Enter total units at this site occupied by persons above HUD low income limits	
Site 3 Address		Parcel number(s)
	← Enter total units at this site occupied by persons above HUD low income limits	
Site 4 Address		Parcel number(s)
	← Enter total units at this site occupied by persons above HUD low income limits	
Site 5 Address		Parcel number(s)
	← Enter total units at this site occupied by persons above HUD low income limits	

Section 70.11(4a), Wis. Stats., limits acreage for a project to no more than 30 acres within a single municipality and no more than 10 acres at a given site. Projects exceeding these limits may be partially taxable.

To Page 1

SECTION 5 – CERTIFICATION

I certify that the information submitted on this form reflects that provided to the appropriate federal or state agency.

Owner's or Representative's Name	Title
Signature of Owner or Representative	Date

NOTICE OF AMENDED ASSESSMENT AT OPEN BOOK AND WAIVER OF AMENDED ASSESSMENT NOTIFICATION

Municipality: _____

County: _____

Assessment Year: _____

I _____ hereby amend the assessment
(Name of Property Assessor)

regarding _____ ,
(Parcel Number)

also known as: _____ ,
(Street Address, if applicable)

for the above assessment year as follows:

Initial Assessment		Amended Assessment	
Land		Land	
Improvements		Improvements	
Total	0.00	Total	0.00

This property: ☐ is ☐ is not *(check applicable box)*

subject to a Conversion Charge under sec. 74.485, Wis. Stats.

_____ Assessor (Signed)

_____ Date

WAIVER

I, _____ , forfeit and waive the further right
(Name of Property Owner)

to receive notification of this changed assessment 15 days before the Board of Review. I understand I may still proceed with an appeal to the Board of Review, following the requirements provided under sec. 70.47, Wis. Stats. I understand that more detailed assessment objection procedures can be found in the Property Assessment Appeal Guide or on the back of the initial Notice Of Assessment (PR-301A).

_____ Property Owner/Agent (Signed)

_____ Date

Copies to: Property Owner/Agent Assessor Municipality

Agricultural Land Conversion Charge

2001 Wisconsin Act 109 Section 74.485 &
2007 Wisconsin Act 210

The enclosed Notice of Changed Assessment reflects a classification change for land that has been converted from agricultural use to another use. Land which classification changed from agricultural during 201__ to Residential, Commercial, Manufacturing, or Exempt, is subject to a conversion charge. The charge will vary by the number of acres converted by the same owner in the same municipality.

The County Treasurer will be issuing this charge to the person making the change in use, after the completion of the Board of Review. If someone other than you has made the conversion, please contact the assessor to ensure that the charge is collected from the proper individual.

The number of acres potentially subject to a conversion charge are _____ .

The charge per acre is listed below:

$ _____ per acre / more than 30 acres converted

$ _____ per acre / 10 to 30 acres converted

$ _____ per acre / less than 10 acres converted

For additional information about the charge, see the Department of Revenue Frequently Asked Questions at http://www.revenue.wi.gov/faqs/slf/usevalue.html.

If after reviewing this material, you believe the reclassification of the land is incorrect, please discuss it with your assessor.

NOTICE OF PERSONAL PROPERTY ASSESSMENT

This is not a Tax Bill

You are hereby notified of your assessment for the year 20
on personal property you own or in your charge. IF YOU WISH TO CONTEST THIS ASSESSMENT, SEE THE REVERSE SIDE.

- ☐ 1. New Account
- ☐ 2. Doomage
- ☐ 3. Other _____

NOTE: A "doomage" assessment is an estimated assessment, based on the best information obtainable when a person fails to file or files an incomplete Statement of Personal Property as required by law.

PR-299 (R. 10-07)

Town, Village, or City of:	
Location of Personal Property (Address):	
Total Assessed Value of Personal Property	$
The Wisconsin Law Provides: **S. 70.34** - All articles of personal property ... be valued by the assessor upon actual view ... and if the assessor has reason to believe that such person has other personal property ... he shall add to such aggregate valuation of personal property an amount which, in his judgment, will render such aggregate valuation a just and equitable valuation of all personal property liable to taxation belonging to such person ... **S. 70.35(4)** - Any person, firm or corporation who ... fails, neglects or refuses to make or file the return of personal property required by this section shall be denied any right of abatement by the board of review ... unless they shall make such return to such board of review ...	
Open Book Date and Time:	
Board of Review /Assessors Date and Time:	
Meeting Location:	
Clerk of the Board of Review:	
Clerk Phone:	
Assessor:	
Assessor Phone:	

SUGGESTED CONSTRUCTION SPECIFICATIONS

This format is designed to fit into a No. 10 window envelope with the window being 3-3/4" x 1-1/8" in size and placed 3/4" from the left end of the envelope and 1/2" from the bottom.

Ink: Black
Paper: 15 to 20 lb., white

1. 9-1/4" x 3-2/3", 2 part snapset with 3/4" stub, detaches to 8-1/2" x 3-2/3", carbon interleaf or carbonless
2. 8-1/2" x 3-2/3", 2 ply padded carbonless
3. 9-7/8" x 3-2/3", 2 part continuous with vertical perforations 11/16" from left and 11/16" from right to detach at 8-1/2" x 3-2/3"
4. 8-1/2" x 3-2/3" flat form

ASSESSMENT OBJECTION PROCEDURE

By law, the standard for personal property valuation is “true cash value.” To determine if your assessment is fair, you must analyze it in relation to its “true cash value.” Your personal property assessment in relation to its “true cash value” should be at the same level of assessment as the municipality’s real property. To check this, contact your assessor to find out the level of assessment.

If you feel your assessment is unfair, the first step is to discuss it with your municipal assessor. If you still wish to appeal your assessment, you will need to file a written or oral intent to object with the municipal clerk at least 48 hours before the opening of the Board of Review. In addition, you must complete an approved objection form and file it with the clerk of the Board of Review prior to or within the first two hours of the Board's first scheduled meeting.

In cities with a Board of Assessors, assessment objections are first made to this Board. If you are dissatisfied with the Board of Assessor's determination, an appeal can be made to the Board of Review. If you wish to appear at the Board of Review, notify the assessor in writing within 10 days of receiving the Board of Assessors' determination notice.

Boards of Review operate like a court. Their function is not one of valuation, but of deciding the validity of the facts presented orally before them. You or your representative may testify concerning your assessment objection. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district.

The Department of Revenue has completed "A Guide for Property Owners" which explains the general property tax system. If you would like a copy, please contact the Department of Revenue, Assessment Practices, Box 8971, Madison, WI 53708-8971. Property tax publications can be found at the following web address: http://www.revenue.wi.gov under publications.

NOTICE OF ASSESSMENT **This is not a Tax Bill**

In accordance with Section 70.365 of the Wisconsin Statutes, you are hereby notified of your assessment for the current year 20 on the property described.

IF YOU WISH TO CONTEST THIS ASSESSMENT, SEE THE REVERSE SIDE.

Reason For Change

1. ☐ Gain in territory by annexation
2. ☐ Higher land use, new plats, land improvements, and new construction
3. ☐ Property formerly assessed as personal property
4. ☐ Property formerly exempt now assessed
5. ☐ Increase due to revaluation
6. ☐ Shift in classification
7. ☐ Loss in territory by annexation
8. ☐ Property destroyed, removed, or reduced utility
9. ☐ Property formerly assessed now exempt
10. ☐ Decrease due to revaluation

PR-301A (R. 11-07)

Town, Village, or City of:			
Parcel No.:			
Legal Description or Property Address:			
Year	Land	Improvements	Total
20			
20			
Total Assessment Increase / Decrease		$	
Open Book Date and Time:			
Board of Review / Assessors Date and Time:			
Meeting Location:			
Clerk, Board of Review & Phone:			
Assessor & Phone:			

SUGGESTED CONSTRUCTION SPECIFICATIONS

This format is designed to fit into a No. 10 window envelope with the window being 3-3/4" x 1-1/8" in size and placed 3/4" from the left end of the envelope and 1/2" from the bottom. Note: Larger window envelope opening will display portions of the form to the right and below the maximum address field causing Post Office sorting errors.

Ink: Black
Paper: 20 lb., white

1. 9-1/4" x 3-2/3", 2 part snapset with 3/4" stub, detaches to 8-1/2" x 3-2/3", carbon interleaf or carbonless
2. 8-1/2" x 3-2/3", 2 ply padded carbonless
3. 9-7/8" x 3-2/3", 2 part continuous with vertical perforations 11/16" from left and 11/16" from right to detach at 8-1/2" x 3-2/3"
4. 8-1/2" x 3-2/3" flat form

Assessment Objection Procedure

Wisconsin statutes require all taxable property except agricultural, agricultural forest and undeveloped to be assessed at full market value as of January 1 each year. The courts have determined that assessments at a percentage of full market value are acceptable when applied uniformly. Therefore, to determine if your assessment is fair, you must analyze it in relation to full market value. This is done by dividing your assessment by the general level of assessment for your municipality. You should contact the assessor to find out the general level of assessment.

If you feel your assessment is unfair, the first step is to discuss it with your municipal assessor. If you still wish to appeal your assessment, you will need to file a written or oral intent to object with the municipal clerk at least 48 hours before the opening of the Board of Review. In addition, you must complete an approved objection form and file it with the clerk of the Board of Review prior to or within the first two hours of the Board's first scheduled meeting.

In cities with a Board of Assessors, assessment objections are first made to this Board. If you are dissatisfied with the Board of Assessors' determination, an appeal can be made to the Board of Review. If you wish to appear at the Board of Review, notify the assessor in writing within 10 days of receiving the Board of Assessors' determination notice.

Boards of Review operate like a court. Their function is not one of valuation, but of deciding the validity of the facts presented orally before them. You or your representative may testify concerning your assessment objection. You must prove that your property is inequitably assessed when compared to the general level of assessment within your tax district.

NOTE: The Notice of Assessment is required when an assessment has changed from the prior year. Therefore, many municipalities do not send Notices of Assessment every year. Not receiving a notice does not prevent you from objecting to your assessment. However, if you desire to appeal your assessment in any year, your appearance at that year's Board of Review hearing is extremely important. Most subsequent avenues of appeal require that you first attend the Board of Review. Therefore, always verify your assessment annually **prior** to the Board of Review. The appeal process is explained in the "Property Assessment Appeal Guide for Wisconsin Real Property Owners." If you would like a copy, please contact the Department of Revenue, Assessment Practices, Box 8971, Madison WI 53708-8971. Property tax publications can be found at the following Web address: http://www.revenue.wi.gov under publications.

NOTICE OF BOARD OF REVIEW DETERMINATION

In accordance with Section 70.47(12) of the Wisconsin Statutes you are hereby notified of your assessment for the current year 20_____ as finalized by the Board of Review for the property described. IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE REVERSE SIDE.

PR-302 (R. 11-07)

Town, Village or City of:			Date:
Parcel No.:			
Legal Description or Property Address:			
_____ ORIGINAL ASSESSMENT		_____ FINAL ASSESSMENT As Determined by Board of Review	
Land		Land	
Improvements		Improvements	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
Pers. Prop.		Pers. Prop.	
TOTAL PERSONAL PROP.		TOTAL PERSONAL PROP.	
TOTAL ALL PROPERTY		TOTAL ALL PROPERTY	

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Ink: Black
Paper: 20 lb., white

SUGGESTED CONSTRUCTION SPECIFICATIONS

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2. 8 1/2" x 3 2/3" 2 ply padded carbonless

3. 9 7/8" x 3 2/3" 2 part continuous with vertical perforations 11/16" from left and 11/16" from right to detach at 8 1/2" x 3 2/3"

(over)

FURTHER APPEAL PROCEDURES

If you are not satisfied with the Board of Review's (BOR) decision, there are four appeal options available. Please Note: there are filing requirements for each appeal option. For more detailed information see the Property Assessment Appeal Guide at the following link:
http://www.revenue.wi.gov/pubs/slf/pb055.pdf

Section 70.47(13) to Circuit Court - Action for Certiorari. Must be filed within 90 days after receiving the Determination Notice. The Court decides based on the written record from the Board of Review. No new evidence can be submitted.

Section 70.85 to Department of Revenue (DOR) - Within 20 days after receipt of the BOR's determination or within 30 days after the date specified on the affidavit under section 70.47(12) if there is no return receipt. A $100 filing fee is required. The fair market value of the items or parcels cannot exceed $1 million dollars. DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly. Appeal of the DOR's decision is to the Circuit Court.

Section 74.35 to Municipality - Recovery of Unlawful Tax. An unlawful tax is defined as: a clerical error in the description or computation of the tax, assessment of real property improvements not existing on the assessment date, property is tax exempt, property is not located in the municipality, a double assessment, or an arithmetic or similar error. The taxpayer does not need to appear at the BOR to appeal.
Section 74.37 to Municipality - Excessive Assessment. Must first appeal to the BOR and have not appealed the Board's decision to Circuit Court or to the Department of Revenue.

No claim for an excessive assessment may be brought under sections 74.35 or 74.37 unless the tax is timely paid. Claims under sections 74.35 or 74.37 must be filed with the municipality by January 31 of the year the tax is payable. If the municipality denies the claim, the taxpayer may appeal to Circuit Court within 90 days after receiving notice by registered or certified mail that the claim is disallowed.

REQUEST FOR EXEMPTION OF RENEWABLE ENERGY SYSTEM

File with assessor on or before March 1.

Please Return to:

INSTRUCTIONS

COMPLETE THIS FORM AND SUBMIT IT TO THE ASSESSOR OF THE TAXATION DISTRICT IN WHICH YOUR SYSTEM IS LOCATED BEFORE MARCH 1, FOLLOWING THE JANUARY 1 ASSESSMENT DATE FOR WHICH THE EXEMPTION IS CLAIMED.

The Wisconsin laws provide:

Section 70.111(18) SOLAR AND WIND ENERGY SYSTEMS. Solar energy systems and wind energy systems. In this subsection, "solar energy system" means equipment which directly converts and then transfers or stores solar energy into usable forms of thermal or electrical energy, but does not include equipment or components that would be present as part of a conventional energy system or a system that operates without mechanical means. In this subsection, "wind energy system" means equipment which converts and then transfers or stores energy from the wind into usable forms of energy, but does not include equipment or components that would be present as part of a conventional energy system.

☐ Town ☐ Village ☐ City of

County

Name of Owner

Telephone Number

Owner's Address

Address of Property as it Appears on the Assessment Roll

Legal Description of Property on Which System is Located

SYSTEM DESCRIPTION

Type of System: ☐ Active Solar ☐ Wind Date Installed: _____

System Construction: ☐ Manufactured (by whom) _____

☐ Homebuilt ☐ Combination (explain) _____

System Usage: ☐ Space Heating ☐ Domestic Hot Water Heating ☐ Electrical

☐ Other (explain) _____

I hereby certify that the above information is true and correct to the best of my knowledge.

Signature	Date

Date:

To: From:

Re: **Notice of Change to Reported Exempt Computers**
Account #:

You are hereby notified of the change in the exemption status of the equipment you reported as computers which impacts your assessment for the year _____ on personal property you own or are in charge of. The following equipment is not considered exempt computers, and will be assessed:

Type of Equipment	Item Assessed As	Assessed Value on the Roll

If you wish to contest this decision regarding exemption as computers under s.70.11(39), Wis. Stats., please see the reverse side.

SELECTED COMPUTER EXEMPTION STATUTES

70.11(39) Computers. If the owner of the property fulfills the requirements under s.70.35, mainframe computers, mini-computers, personal computers, networked personal computers, servers, terminals, monitors, disk drives, electronic peripheral equipment, tape drives, printers, basic operational programs, systems software, and prewritten software. The exemption under this subsection does not apply to custom software, multifunction fax machines, copiers, equipment with embedded computerized components or telephone systems, including equipment that is used to provide telecommunications services, as defined in s.76.80(3).

70.35(2) The return shall be made and all the information therein requested given by such person on a form prescribed by the assessor with the approval of the department of revenue which shall provide suitable schedules for such information bearing on value as the department deems necessary to enable the assessor to determine the true cash value of the taxable personal property, and of the personal property that is exempt under s.70.11(39) and (39m), that is owned or in the possession of such person on January 1 as provided in s.70.10.

73.06(3) All disputes between the department, municipalities and property owners about the taxability or value of property that is reported . . . shall be resolved by using the procedures under s.70.995(8).

APPEAL PROCEDURES UNDER 70.995(8)

After discussion of this notice with your local assessor, should you wish to appeal your assessment, notify the **State Board of Assessors, Wisconsin Department of Revenue, MS 6-97, PO Box 8971, Madison, Wisconsin 53708-8971.** Your objection must be made on a form prescribed by the Wisconsin Department of Revenue and must be filed with the State Board of Assessors within 60 days of issuance of the assessment notice. Two copies of all information to be used in the appeal, must also be received within 60 days. The prescribed form for objections may be obtained from the State Board of Assessors (608-266-1147) or the Property Tax Assessment Office for your district.

Western Dist. – *Eau Claire* .	(715) 836-4925	Central Office – *Madison*	(608) 266-1147
Southern Dist. – *Madison* . .	(608) 267-2163	Northeastern Dist. – *Green Bay*	(920) 448-5191
Metro Dist. – *Milwaukee* . . .	(414) 227-4456	Lake Winnebago Dist. – *Fond du Lac* . .	(920) 929-2962

NOTE: A non-refundable filing fee (made payable to "Wis. Department of Revenue") must accompany your appeal. The fee is $45 for each objection form submitted. The fee is required "unless a fee has been paid in respect to the same piece of property and that appeal has not been finally adjudicated."

Gross Annual Property Expenses for _____
(year)

Tax Key # _____
(For tax key – see cover letter)

Confidential

Property Address _____

_____

Utilities

Heat . . . . . $_____
Water/Sewer. . . . . $_____
Gas. . . . . $_____
Electric . . . . . $_____
Other . . . . . $_____
$_____

Administrative Expenses

Office . . . . . $_____
Wages/Salary . . . . . $_____
Leasing Costs. . . . . $_____
Legal. . . . . $_____
Advertising . . . . . $_____
Accounting . . . . . $_____
Misc. . . . . $_____
$_____

Operating Expenses

Repairs . . . . . $_____
Security . . . . . $_____
Supplies . . . . . $_____
Annual Insurance . . . . . $_____
(fire/liability only)
Elevator . . . . . $_____
Grounds . . . . . $_____
Janitorial . . . . . $_____
Trash Collection . . . . . $_____
Pest Control . . . . . $_____
Common Area Maintenance. . . $_____
(not reimbursed by tenant)
Misc _____ $_____
$_____

Management . . . . . $_____

Real Estate Taxes . . . . . $_____
(not reimbursed by tenant)

Reserves for Replacement . . . . . $_____
(examples: roof, paving, mechanicals, floor coverings)

Total Expenses . . . . . $_____

Instructions –

- Please report the operating expenses for the last complete year (12 month period). Enter the annual expenses for the items listed.
- Report all expenses you incurred on your building to the most appropriate category listed on this form.
- Round to the nearest dollar amount.
- **Do not include depreciation allowances or mortgage payments as an expense.**
- **Adjust expenses that do not occur annually to an annual basis.**

  (*For example:* Leasing Costs and Fire and Liability insurance with one payment covering multiple years).

Year which expenses represent _____ (month) _____ (year) to _____ (month) _____ (year)

Return Address: _____

Signature	Title	Telephone Number	Date
		( )	

Tax Key # _____ Property Address: _____

(For tax key - see cover letter)

Confidential

Current Rent Roll of COMMERCIAL Tenants

Tenant Name	Tenant Unit #	Floor #	Square Feet Occupied	Leased From Mo/Yr to Mo/Yr	Cost of Leasehold Improvements provided by: Lessor	Cost of Leasehold Improvements provided by: Lessee	Current MONTHLY Rent	Rent Includes Y = Yes N = No: Heat	Rent Includes Y = Yes N = No: Electric	Number of Months Unit Vacant (last 36 months)	ANNUAL Miscellaneous Income	ANNUAL Income From Percentage Rents	ANNUAL Income From Common Area Maintenance	Additional Real Estate Taxes Paid by Tenant (annual amount)

Current Rent Roll of APARTMENT Tenants

Please list all the rentable areas of your building, occupied and vacant (including owner occupied space).

Unit # or Address	Floor #	Description of Apartment: # Bedrooms	Description of Apartment: # Baths	Description of Apartment: Other Features	Indicate Mo/Yr Tenant Originally Moved IN	MONTHLY Rent	Rent Includes Y = Yes N = No: Heat	Rent Includes Y = Yes N = No: Electric	Number of Months Unit Vacant (last 36 months)

Other Income Items

Items	Annual Income
Billboard	
Garage	
Other	
Laundry	
Storage	

Date which rent roll represents _____ *(month)* _____ *(year)* Return Address: _____

Signature	Title	Telephone Number	Date
		( )	

Supplemental Lease Questionnaire

Property Address _____

Tenant Name _____ Suite / Unit No. _____

---

1. Lease is for: ☐ Land only ☐ Land and building
2. Lease covers: ☐ Entire property ☐ Part of property ▶ _____ sq. ft. of land _____ sq. ft. of building
3. Lease period: From: _____ (month-day-year) To: _____ (month-day-year)
4. Base rental $ _____ per ▶ ☐ month ☐ year
5. Does landlord get a percentage of sales? ☐ Yes ☐ No
   a. What % of sales? _____ % _____ % above $ _____ sales
   b. The landlord's percentage is ☐ **included** in base rent ☐ **in addition to** base
6. Is there an option to renew lease? ☐ Yes ☐ No
   Additional _____ years at $ _____ per year and/or $ _____
   Additional _____ years at $ _____ per year and/or $ _____
7. Expenses . . . . . Paid by –

Utilities:	Electricity	☐ Owner	☐ Tenant
	Gas or Heat / AC	☐ Owner	☐ Tenant
	Water	☐ Owner	☐ Tenant
	Sewer	☐ Owner	☐ Tenant
	Garbage & Trash	☐ Owner	☐ Tenant
Exterior Maintenance		☐ Owner	☐ Tenant
Interior Maintenance		☐ Owner	☐ Tenant
Insurance:	Fire	☐ Owner	☐ Tenant
	Liability	☐ Owner	☐ Tenant
Property Taxes		☐ Owner	☐ Tenant
Other Expenses $ _____		☐ Owner	☐ Tenant

Describe: _____

8. List tenant improvements NOT included in the lease:

Description	Year Installed	Cost New
		$
		$

9. Other remarks relative to the above property or lease.

Signature of Owner, Manager or Agent	Telephone Number	Date
	( )	

All information requested will be considered CONFIDENTIAL and will be used only for assessment purposes.

Agricultural Use Value Information Request

To assist the local assessor in determining the proper classification of your land for assessment purposes, please fill out this form and return to the local assessor **by March 1st.**

Returning this form with supporting documentation will help to determine what acreages may qualify for "Agricultural Use Value Assessment".

Property Owner:

Return to local assessor:

Municipality:
County:

Phone:
Fax:
Email:

The definition of "Agricultural Land" must conform to Statute 70.32(2)(c)1g. and Chapter Tax 18. An excellent pamphlet explaining the qualifications is the "Agricultural Assessment Guide". It can be obtained from your municipality or online at www.revenue.wi.gov/pubs/slf/pb061.pdf . Programs qualifying for Use Value are listed in the pamphlet or at www.revenue.wi.gov/pubs/slf/uvpgm.pdf

Tax Parcel # or Legal Description	# of Acres Actively Cropped Last Year	# of Acres Actively Pastured Last Year	# of Acres Enrolled in Agricultural Program	Name of Program (Ex: "CRP") * See Below	Enrollment Date	Contract Length	# of Acres of Forest

**Please return a copy of the program's contract and FSA field maps with this form.*

If more space is needed – use the reverse side of this letter or include additional pages.

Property Owner: _____ Date Signed: _____
Signature

Phone Number: _____ (Optional)

If you have questions, please contact us.

Thank you for your cooperation.

PR-324 (N. 10-09)

70.055 EXPERT ASSESSMENT RESOLUTION

WHEREAS, the governing body of this (City) (Village) (Town) has determined that it is in the public interest to employ expert help to assist in performing the assessments,

BE IT RESOLVED that this governing body employ expert help to aid in making the 20 ____ assessment under the provisions of Section 70.055 in order that an equitable assessment may be made in compliance with law.

This resolution has been made a part of the minutes of this meeting.

Dated this _____ day of _____, 20 ____ .

STATE OF WISCONSIN)
) ss.
COUNTY OF _____)

_____, Clerk of the (City) (Village) (Town) of _____, does hereby certify that the above and foregoing resolution was adopted by the governing body of such (City) (Village) (Town) on the _____ day of _____.

_____
CLERK

CONTRACT FOR

THE 20_____ REVALUATION

OF REAL AND PERSONAL PROPERTY

in the

_____ of _____,
(town, village, or city) *(municipality)*

_____ County, Wisconsin

Return Signed Proposal To:

_____

_____

_____

_____

REVALUATION CONTRACT

THIS AGREEMENT by and between _____ hereinafter called the "Appraiser," and the _____ of _____, _____ County, Wisconsin, hereinafter called the "Municipality."

WITNESSETH: The Appraiser and Municipality for the consideration stated herein agree as follows:

ARTICLE I

Section I

SCOPE OF WORK: The appraiser, having become familiar with the local conditions affecting the cost of the work, and the Standard Specifications and Addenda for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes, hereby agrees to perform everything required to be performed and to complete in a professional manner all of the work required to revalue the real and personal property of the Municipality as of January 1, 20____ in accordance with applicable Wisconsin Statutes and this contract, and other documents constituting a part hereof.

Section II

VALUATION: For the valuation of residential and agricultural properties, the appraiser shall use a Computer Assisted Appraisal System (NAME).

For the valuation of commercial properties, the appraiser shall use a Computer Assisted Appraisal System (NAME).

For the valuation of personal property, the appraiser shall follow procedures outlined in Volume 1 of the Wisconsin Property Assessment Manual.

ARTICLE II

COMPENSATION: The Municipality shall pay to the Appraiser for the performance of this contract the following compensation:

Section I

For the revaluation of real estate and personal property as per Standard Speciations the base compensation of _____ Dollars ($ _____), such amount based on the following counts obtained from the last Assessment Roll(s).

	Totals From Assessment Roll(s)
Residential Improvements	_____
Commercial Improvements	_____
Other Improvements	_____
Total Improvements	_____
REAL ESTATE PARCEL COUNT (includes Private Forest Crop and Managed Forest Land Parcels)	_____
Personal Property Count	_____

Section II

For the providing of additional services required by the Supplemental Specifications described in the Addenda, total compensation shall be _____ Dollars ($_____), such amount based on the following breakdown:

ADDENDA NO.	SUPPLEMENTAL SPECIFICATIONS (Brief Description)	COMPENSATION
		$

Total Base Compensation summarized as follows:

Article II, Section I . . . . . $ _____

Article II, Section II . . . . . _____

Total . . . . . $ _____

SECTION III

For the providing of services described below the following compensation:

1. For furnishing testimony in defense of the value established by the revaluation on appeals to the Department of Revenue or the courts as required in the Standard Specifications, Par 29. (The Appraiser shall be paid a four-hour minimum per day.)

   $ _____ Per hour

2. For the correction of legal descriptions as provided in the Standard Specifications, Par. 17.

   $ _____ Per parcel

3. For additional real estate parcels in excess of those stated in Article II, Section I of the Contract, due to annexations, omitted property, new plats, and land splits and for additional improvements due to annexations, omitted property, and new construction.

Compensation shall be $ _____ per additional parcel plus the following for additional improvements.

Residential	$_____	Per Improvement
Commercial	$_____	Per Improvement
Other	$_____	Per Improvement

Improvement shall mean for annexation and omitted property:

(a) Residential – any and all houses classified residential on a parcel.

(b) Commercial – any and all major buildings classified commercial on a parcel.

(c) Other – any and all buildings including farm houses classified Other on a parcel of agricultural land.

Improvement shall mean for new construction:

For each of the aforementioned classes any and all buildings constructed between January 1, 20 _____ and January 1, 20 _____, first valued by the revaluation, and being the only building(s) on a parcel.

4. For additional personal property accounts in excess of those stated in Section 1.

$_____ Per Personal Property Account.

ARTICLE III

GENERAL AGREEMENTS:

1. The proposal may not be withdrawn for a period of thirty (30) days after _____, 20____, the date and time set for opening of proposals. Any appraiser may withdraw a proposal at anytime prior to the date and time set for the opening thereof.

2. If appraiser's contract is accepted, a 100% performance bond must be furnished in an amount equal to the sum of Section I and II, Article II of the contract from a Surety licensed to do business in the State of Wisconsin. Such bond shall be filed within thirty (30) days after the award of the contract and no work shall be performed prior to the filing of said bond. In lieu of a performance bond, a bank letter of credit is acceptable. Such performance bond or letter of credit must cover the entire length of the contract, including any approved extentions.

3. Work will start within _____ calendar days after the performance bond has been filed with the municipality and shall be completed on or before _____ , 20 _____ .

4. The municipality reserves the right to reject any or all proposals.

ARTICLE IV

COMPONENT PARTS OF THIS CONTRACT:

This contract consists of the following component parts, all of which are as fully a part of this contract as if herein set out verbatim, or if not attached as if hereto attached:

1. Contract Form
2. Addenda
3. Standard Specifications for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes.

SUBMITTED this _____ day of _____, 20 _____ .

Firm Name _____

By _____

Title _____

Mailing Address

_____

_____

Acceptance

The above agreement and terms are hereby accepted this _____ day of _____, 20 _____.

By: _____

Attest:

_____ _____

CONTRACT ADDENDA

ADDENDA to the Standard Specifications for Revaluation of General Property in the State of Wisconsin pursuant to Chapter 70, Wisconsin Statutes.

ADDENDA NO.	SUPPLEMENTAL SPECIFICATIONS
1.	The minimum number of days for open book conferences referred to in the Standard Specifications, Par 27 shall be _____ days, and shall include a Saturday and evening hours, considered as the standard specification for which the appraiser shall receive no additional compensation.

In the event any of the provisions of this Addenda conflict with any of the provisions of the Standard Specifications, the provisions of this Addenda shall govern or control.

Standard Specifications for Revaluation of General Property Pursuant to Chapter 70, Wisconsin Statutes

These standard specifications shall be used for assessment work performed under ss. 70.055, s. 70.75(1) and 70.75(3)

DEFINITIONS

1. "Appraiser" shall mean either an individual, a partnership or a corporate firm responsible for the overall reappraisal function.
2. "Manual" shall mean the "Wisconsin Property Assessment Manual," Volumes I and II, prepared and issued by the Wisconsin Department of Revenue for the State of Wisconsin together with all material designated by the Department as being part of or supplemental to the Property Assessment Manual.
3. "Parcel" means an individual legal description for a tract of land and shall include not only the land itself but all buildings and improvements thereon.
4. "Real Estate Parcel Count" shall mean the total number of individual real estate descriptions assessed locally on the municipality's real estate assessment roll for the assessment year specified in Article II, Section I of the contract.
5. "Personal Property Count" shall mean the total number of completed personal property lines or accounts listed in the municipality's personal property assessment roll for the assessment year specified in Article II, Section I of the contract.
6. "Major Building" shall mean any and all houses on residential parcels, the buildings representing the major use of commercial parcels, and any and all houses on agricultural land.
7. "Property Record Cards" shall mean the current versions of the residential, agricultural and other, and commercial property record cards or equivalents, approved by the Department of Revenue and used for the purpose of making a record to support and substantiate the value conclusion for each parcel. A state-approved property record card should be maintained on every parcel of property in the district.
8. "Local Modifier" shall mean that mathematical factor necessary to convert the basic cost estimate derived from the Wisconsin Property Assessment Manual or other cost manual to current cost in the municipality.
9. "Municipality" shall mean a taxation district, either the town, village or city, in which general property taxes are levied and collected.
10. "Department" shall mean Department of Revenue, Bureau of Equalization, 2135 Rimrock Rd., PO Box 8971, Madison, Wisconsin 53708-8971.
11. "Assessment Board" shall refer to the appointed expert help and the local assessor, acting together in exercising the powers and duties of the assessor, and shall be composed as set forth in s. 70.055(4). When the Department is supervising the Assessment, the Department shall name an employe to serve on the Board.
12. "Computer-Assisted" – using a computer program or programs to analyze, calculate and display data used in the development of the assessments.

AGREEMENTS – APPRAISER

Scope of Service Appraiser to Provide

13. **CONFORMANCE TO STATUTES**. All work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted and promulgated by the Wisconsin Department of Revenue.

14. **OATH OF OFFICE**. The appraiser shall be required to take and subscribe to an oath or affirmation supporting the Constitution of the United States and of the State of Wisconsin and to faithfully perform the duties of assessor. If the appraiser is a corporation or partnership, the person(s) designated as responsible for the assessment shall comply with the above. The oath shall conform to Section 19.01 and be filed with the municipal clerk prior to undertaking any of said duties.

15. **PERSONNEL**. (a) All personnel providing services shall be currently certified in compliance with s. 70.055 and 73.09 and the administrative rules prescribed by the Department.

    (b) The appraiser shall review any complaint relative to the conduct of his employee(s). If the municipality deems the performance of any of the appraiser's employees to be unsatisfactory, the appraiser shall, for good cause, remove such employee(s) from work upon written request from the municipality, such request stating reasons for removal.

    (c) Prior to commencing the revaluation, the appraiser shall file with the municipal clerk names of all employees to be performing work and the type of work to be performed by each, excepting non-appraisal office clerical help. A corporation or partnership shall indicate the person(s) designated as responsible for the assessment. All persons on file are to carry an up-to-date identification card and a letter of introduction from the municipality or the Department when the Department is supervising the assessment.

16. **ASSESSMENT MANUAL**. The appraiser shall make all assessments in accordance with the property assessment manual as specified in sections 70.32 and 70.34.

17. **ACCURATE PARCEL IDENTIFICATION**. The appraiser shall review all legal descriptions as listed in the assessment roll for imperfections to include, but not restricted to errors, incorrect acreages, omissions, overlap, or failure to close. In the event that such discrepancies exist, the appraiser shall correct or cause the same to be corrected. Additional compensation, if any, shall be as specified in Article II, Section III of the standard contract.

18. **PREPARATION OF RECORD CARDS**. (a) The appraiser shall prepare individual record cards or computer-generated data sheets for each parcel to be revalued on forms currently approved by the Department. If the appraiser and/or municipality shall have reason to use forms not currently approved, such use shall be contingent upon Department approval.

    (b) Record cards shall be completed for each parcel, labels with the property owners name and address as provided in Section 70.17, and the following information as listed in the assessment roll: legal description of the property, parcel number and size of land parcel when available.

    (c) Appropriate record cards shall be used in the evaluation and collection of data for residential improvements, commercial improvements, and other improvements. All information relating to improvements shall be obtained and shown as provided on the respective forms.

19. **APPROACHES TO VALUE**. (a) The appraiser shall consider the cost, market, and income approaches in the valuation of all vacant and improved parcels of property by computer-assisted means.

    (b) The appraiser shall collect and analyze all available sales data for the municipality in order to become familiar with prevailing market conditions, market activity, and specific transactions which may be utilized in determining the market value of properties throughout the municipality. Data gathered shall either be noted on the property record cards, or contained within supplements to the records (e.g. copies of real estate transfer returns, leases, computer-generated data sheets, etc.). All data so gathered shall become and remain the property of the municipality.

    (c) Sales analysis shall include sales identified on an appropriate map (section, subdivision, etc.), analysis and verification for time adjustments, neighborhood boundaries and descriptions and other (agricultural) improvements. It may be necessary, as part of the analysis, to field a sale and measure and list the improvements of the properties that have sold using computer-assisted means.

    (d) In valuing income producing properties, where appropriate, the appraiser shall collect information from owners, tenants, realtors, financial institutions, and any other necessary sources, for use in the valuation process. Data to be analyzed shall include economic rents for each type of property, typical vacancy rates, and typical operation expense ratios. All data shall be properly documented and adequate records shall be prepared for each parcel showing the determination of value by the income approach. For improved parcels this shall include a reconstruction of income and expenses, an estimate of remaining economic life, and the capitalization rate applied. Capitalization rates shall be accurately documented by information obtained from the market.

20. **IMPROVEMENTS – DATA COLLECTION**. (a) The appraiser shall accurately measure to the nearest foot all improvements and prepare a complete outline sketch to scale (top view) of the major buildings showing all additions, porches, and appendages with dimensions and necessary identifications on the property record cards.

    (b) The appraiser shall photograph all residences, and all major commercial improvements and all major buildings on agricultural land classified as other.

    (c) The appraiser shall inspect the interior of a ***minimum*** of 90% of the major buildings of each class of improvements, noting both the interior and exterior features on the proper record card to provide an accurate and complete listing for each improvement. The actual number of improvements to be inspected for each class shall be determined by applying the above percentage to the final improvement count for each respective class.

    (d) In those instances where a minimum inspection of 90% is unattainable due to the nature of the properties to be valued and the time of the year, an alternate minimum shall be so specified in the addenda of the standard contract, such minimum to be established by the municipality/Department.

    (e) In those instances where a minimum inspection of 90% of the major buildings of each class of improvements is not considered adequate, an alternate minimum shall be specified in the addenda of the standard contract.

    (f) The date of inspection or listing of all major buildings shall be indicated on the record cards.

    (g) Upon failure to gain entrance to a major building after reasonable attempt, the appraiser shall attempt to contact the property owner or occupant by ordinary mail to arrange an appointment for the purpose of viewing and listing the interior.

    (h) If the appraiser's request to list a major building is refused by the owner or occupant, the appraiser shall make a request by registered mail to inspect the building; such written request shall state the purpose of the inspection, the desired time of inspection and shall advise the owner or occupant that their refusal shall constitute a loss of appeal of the assessment to the local board of review and further appeal avenues; should the requests to inspect major buildings be denied, the appraiser shall list and value the improvements according to the best information practicably obtainable.

21. **IMPROVEMENT VALUATION – COST APPROACH**. (a) The appraiser shall value improvements in accordance with Wisconsin Property Assessment Manual, using generally acceptable appraisal practices and cost manuals and computer-generated costs.

(b) In using the cost approach for residential improvements, the prescribed form or computer generated data sheet, or its equivalent as approved by the Department, shall be used in determining replacement costs. The property record card shall be completed as recommended for use with Volume 2 or other cost manual, with proper base costs selected as appropriate for each improvement and adjusted base building costs.

(c) In using the cost approach for other (agricultural) outbuildings, the current replacement costs should be determined for all buildings. Buildings in poor condition having little or no value shall be physically described and listed as having "no value" or given an appropriate sound physical value.

(d) In using the cost approach for commercial improvements, or a computer-generated calculator, proper base costs shall be selected as appropriate and adjusted to adequately reflect variations from base building costs.

(e) Current local modifiers and costs appearing in the approved cost calculator shall be adjusted where necessary and documented by an analysis of local construction costs and market sales data.

(f) All accrued depreciation, including physical deterioration, functional obsolescence, and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs.

(g) All improvements shall be valued at market value as of January 1.

(h) The statutory assessor shall be responsible for collecting all other required information in regard to personal property, determining values on assessable personal property not used for production of income, and completing all necessary forms in relation thereto. In the case where the assessor fails to perform, the appraiser shall collect all the required information.

22. **DATA COLLECTION – LAND**. (a) The appraiser shall gather and note on the property record card or computer-generated data sheet for each parcel information including, but not limited to size, area, frontage, width, depth, shape, topography, productivity, site improvements, utilities, access, zoning and location. This information shall include a land sketch.

(b) The appraiser shall collect data concerning sales of land and sales of improved parcels which may indicate the residual value of land. From these and other sources the appraiser shall become familiar with land values throughout the municipality.

23. **VALUATION – LAND**. (a) Unit value ranges per acre for each grade of fallow agricultural land, agricultural forest land, undeveloped land and productive forest land shall be determined from an analysis of sales and other available market data. Agricultural forest land and undeveloped land values shall be adjusted to 50% of full market value, per s. 70.32(4), WI Stats. Soil surveys, where available, shall be used in the classification of land. Agricultural land shall be valued according to use, per s. 70.32, Wis. Stats. In the analysis of sales, work forms shall be prepared for recording data on each sale analyzed and for correlating price data from the sales for the various classes of land and noting if land qualifies for use value or is fallow. Such forms shall be left with the municipality.

(b) Aerial photographs shall also be used in the evaluation and classification of agricultural, swamp and forest lands. GIS layers, where available, should be provided, showing ownership lines and acreage. The minimum acceptable product under this specification shall be the most recent aerial photographs available from the county, along with soil classification and grading lists and a listing of the unit values used (use-value units for class 4 lands, market value units for fallow tillable and idle pasture, class 5, class 6 and class 7 lands). Aerial photographs shall be supplied, where necessary, by the appraiser and shall be left with the municipality, along with classification and unit values documentation.

(c) Basic unit values shall be determined for residential and commercial lands from an analysis of sales, rents, leases, and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the municipality.

(d) Having determined basic unit values the appraiser shall apply such to each parcel, making adjustments to account for the particular characteristics of the parcel. Land computations shall be properly shown for each parcel on the property record cards, or computer-generated data sheets.

(e) For residential and commercial lands, maps and schedules shall be prepared indicating unit values used: e.g. by neighborhoods, and locations thereof to be left with the municipality.

(f) A copy of all charts, schedules and tables, not previously referred to, including depth factor tables used in the valuation of land shall be left with the municipality.

24. **VALUATION, ASSESSMENT OF TAXABLE PERSONAL PROPERTY**. (a) Taxable personal property shall be valued and assessed by the statutory assessor in compliance with Chapter 70, Wisconsin Statutes and with recommended procedures in Volume 1 of the Wisconsin Property Assessment Manual.

(b) The assessor shall compile an updated list of all personal property accounts in the municipality. Such list shall be reviewed by the assessment board to ensure that all accounts have been discovered.

(c) To aid in determining the amount and value of personal property used in the production of income, the assessor shall require such property owners to furnish information on personal property forms as to the value of personal property owned by them or in their possession as provided in Section 70.35. Such forms shall be mailed or delivered to property owners by the assessor. Completed forms received by the assessor shall be verified for accuracy in content and checked for arithmetic and procedural errors. In the absence of a completed form, the assessor shall field check the account, along with any other questionable accounts.

(d) The assessor shall be responsible for collecting all other required information in regard to personal property, determining values on assessable personal property not used for production of income, including the value of exempt computers and completing all necessary forms in relation thereto. In the case where the assessor fails to perform, the appraiser shall collect the required information.

(e) All forms used in the valuation of personal property shall be approved by the Department and shall be left with the municipality.

25. **FINAL FIELD REVIEW**. Prior to the open book conference, the appraiser shall make a final field review. Each parcel shall be reviewed at the property location. In the final review process, the indicated value of the structure and the indicated value of the land shall be compared against sales information concerning the same parcel or comparable parcels. For income producing properties where a determination of value has been made via the income approach, this value shall also be reviewed to make the proper correlation of values between the cost, market and income approaches. The review shall cover each parcel so as to eliminate errors in computations that may have occurred, to insure uniformity in record card and form completion by various personnel, to verify building classification and depreciation estimates regarding physical, functional and economic obsolescence, and to be sure that all lands and improvements are properly accounted for.

26. **ASSESSMENT BOARD TO REVIEW ASSESSMENTS**. At least 2 weeks prior to sending notices of the assessments and the open book conferences, the assessment board shall review all assessed values on real estate and personal property; such review will include property record cards, personal property forms and all other material prepared for the revaluation.

27. **OPEN BOOK CONFERENCE**. (a) Upon completion of the assessment board's review of assessments and prior to the completion of the assessment rolls, the appraiser shall hold open book conferences for the purpose of enabling property owners or their agents to review and compare the assessed values.

(b) The municipality shall designate the place for open book conferences with both the municipality and appraiser mutually agreeing upon the date(s) and hours. Hearing time shall include a Saturday and evening hours.

(c) The appraiser shall send a notice by first class mail to each property owner at the last known mailing address. The notice form used shall be the same form prescribed by the Department of Revenue for notice required under s. 70.365. The appraiser shall also indicate on the notice, or attach to the notice, the time, date, and place the open book conference will be held. Mailing shall be fifteen (15) days prior to the first day of the conferences for the convenience of the property owners. Expenses related to the notices, excluding form supply, but including preparation of the forms and postage, shall be paid by the appraiser.

(d) The minimum number of days for open book conferences shall be set by the municipality, the number of days being specified in the addenda.

(e) Open book conferences shall be held within the completion date specified in the contract. In the event the municipality requests that the open book conferences be held at a date beyond the contracted completion date, and provided the appraiser agrees to such, the contract shall be extended commensurate with the lapse of days between the originally contracted completion date, and the revised date for open book conferences. Such extension shall be in writing and signed by both the municipality and the appraiser.

28. **COMPLETION OF ASSESSMENT ROLL**. The Assessment Board shall be responsible for the proper completion of assessment rolls according to current statutes. The appraiser shall where necessary enter into said rolls all newly established assessments, both real and personal, and the names of those to whom personal property is assessable; each roll shall also be totaled to exact balance by the appraiser. For computer prepared assessment rolls, it shall be sufficient for the appraiser to provide a list of all assessments at market value in the format required for data entry.

29. **BOARD OF REVIEW: SUBSEQUENT APPEARANCES**. (a) The appraiser and/or responsible member(s) of the appraiser's staff shall attend all meetings of the Board of Review to explain and defend the assessed values and be prepared to testify under oath in regard to such values. Compensation shall be as specified in the contract.

(b) In the event of appeal to the Department or to the courts, it is agreed that the appraiser and/or qualified representative(s) shall be available upon written request from the municipality to furnish testimony in defense of the values established by the revaluation in all cases which might arise within one (1) year of the completion date specified for the revaluation. Compensation shall be as specified in the contract.

(c) No appeal may be made to the Department under s. 70.85 when the Department is supervising the assessment, or reassessment.

GENERAL AGREEMENTS

30. **INSURANCE – LIABILITY, WORKER'S COMPENSATION**. (a) The appraiser shall maintain insurance coverage to protect against claims, demands, actions and causes of action, arising from any act or omission of the appraiser, his agents and employees in the execution of work. Certificates of insurance by a company authorized to transact business in the State of Wisconsin shall be supplied to the municipality. Limits of liability shall not be less than:

Worker's Compensation	**Statutory**
Bodily Injury – Per Person	$100,000
– Per Occurrence	$300,000
Property Damage – Each Occurrence	$ 50,000
Comprehensive Auto Liability Including Non-Ownership Coverage	
Each Person	$100,000
Each Occurrence	$300,000
Property Damage – Each Occurrence	$ 50,000

31. **INSURANCE – VALUABLE PAPER**. (a) Appraiser agrees to carry proper and sufficient insurance to cover loss of municipality's records withdrawn from municipality for appraiser's use as well as appraiser's records in process under this agreement which are in possession of the appraiser.

    (b) The appraiser shall not be responsible for loss of records destroyed by fire, theft, or Act of God while kept in office space supplied by municipality.

32. **PUBLIC RELATIONS**. (a) During the course of the revaluation the appraiser shall carry on a suitable program of public information in a manner dictated by experience to be the most effective and productive and of such a nature in which to allow the municipality to actively participate.

    (b) The appraiser agrees to meet monthly or upon request, with the governing body of the municipality to discuss areas of work such as, but not limited to progress, procedures, valuations, and problems.

    (c) If a DOR-ordered assessment or reassessment, the appraiser agrees to meet with the Department upon request.

33. **ASSESSOR TO BE INFORMED**. Appraiser shall make a reasonable explanation to the assessor throughout the revaluation in the use of procedures, standards, and records used for making property appraisals.

34. **INFORMATION TO THE DEPARTMENT**. The appraiser shall complete and submit to the Supervisor of Equalization:

    (a) the Municipal Assessment Report and all applicable worksheets when the revaluation is completed or upon completion of the assessment roll(s). If work is in progress on the second Monday in May, a tentative report shall be submitted on the status of the real estate and personal property existing as of January 1. The tentative report shall be submitted by the second Monday in May. The report shall provide the following information relating to real estate: increases in valuation due to annexations, new construction, property formerly exempt and now assessed, losses in value due to annexation, demolitions, and property becoming exempt and shifts in class. For personal property the report shall provide information on estimated values of all personal property by class. A completed final Municipal Assessment Report shall be filed at the end of the revaluation in addition to this tentative report.

    (b) A list showing the value of any buildings on leased land and whether they are assessed as real estate or personal property, as well as the use and occupancy of each. Such list shall be submitted upon completion of the assessment roll(s).

35. **MISCELLANEOUS GENERAL AGREEMENTS**. (a) The appraiser shall ensure that employees maintain strict confidence regarding all privileged information received by reason of this agreement.

    (b) The appraiser shall supply all necessary office machines such as, but not limited to, typewriters, adding machines and calculators and computers, and computer hardware and software.

OBLIGATIONS OF THE MUNICIPALITY

36. **OFFICE SPACE**. The municipality shall furnish adequate office space at no cost to appraiser in or near the municipal hall. Office space shall include desks, tables, chairs, file cabinets, heating, lighting, and janitorial services but shall not include office machinery and equipment.

37. **ACCESS TO RECORDS**. The municipality shall allow access and make available to the appraiser municipal records such as, but not limited to, previous assessment rolls and records, sewer and water layouts, building permits, tax records, records of special assessments, plats, and any other maps currently in the possession of the municipality, at no cost.

38. **PROPERTY IDENTIFICATIONS**. To furnish the name and address of the owner and the block and lot number, size or other identifying description of each parcel to be appraised; such information to be placed on property record cards or on adhesive backed labels by the municipality.

39. **PROVISION OF FORMS**. Municipality shall provide approved forms, binders, record cards, adhesive backed labels, assessment notice forms prescribed by the Department as required under s. 70.365, and other materials as necessary for the completion of the revaluation.

40. **MAPS**. The municipality shall furnish two (2) sets of all plat maps, section maps, and any other maps currently in the possession of the municipality, to the appraiser, at no cost.

41. **NOTICES FOR NEW ASSESSMENTS**. To furnish the name and correct address if known, to the appraiser for notices to be sent on the assessed values.

42. **ASSESSOR'S DUTIES**. The municipal assessor shall:
    (a) Value mobile homes subject to the monthly mobile home parking permit fee and other duties specified in s. 66.0435 where necessary.
    (b) Collect all other required information in regard to personal property, determining values on assessable personal property not used for the production of income, including the value of exempt computers and completing all necessary forms in relation thereto, and providing personal property totals by class to the appraiser for inclusion in the Municipal Assessment Report.

43. **MISCELLANEOUS GENERAL AGREEMENTS**. (a) That the necessary funds are available and will be provided by the municipality as agreed herein and in the standard contract.
    (b) The municipal governing body shall refrain from interfering with, or influencing any value estimate by the assessment board.
    (c) The municipality shall aid the appraiser in a reasonable promotion of public information concerning the work under this agreement.

GENERAL TERMS

44. **COMPLETION OF WORK**. (a) The appraiser shall have completed all work under this agreement, except for appearing at the Board of Review and any necessary subsequent appearances as per this agreement, on or before the completion date referred to in the contract. This date of completion may be extended, if necessary, and by mutual consent.
    (b) That in the event the revaluation cannot for any reason be completed within the time originally specified, the appraiser shall provide written notification to the municipality, stating the reasons for not completing the revaluation by the contracted completion date, so that the situation may be timely remedied and the revaluation completed in substantial compliance with law.

45. **ASSIGNMENT OF CONTRACT**. That the appraiser is not permitted to assign, subcontract or transfer this agreement or any part of this agreement without written approval from the municipality.

46. **COMPENSATION UPON EFFORT**. That the compensation is based upon effort required to complete the work under this agreement in an acceptable manner, and not upon the whole value or any part of the value of the municipality.

47. **FAMILIARIZATION WITH LOCAL CONDITIONS**. The appraiser is generally familiar with access throughout the municipality, maps and other pertinent records available and the degree of difficulty of the work under this agreement within the municipality.

48. **AWARD OF CONTRACT**. (a) The awarding of this agreement is contingent upon the proper filing of a 100% performance bond by the appraiser. Such bond shall be filed with the municipal clerk within thirty (30) days after the award of the contract and no work shall be performed under this agreement prior to the filing of said bond. In lieu of a performance bond, a bank letter of credit is acceptable.
    (b) That if for any reason the appraiser named herein is unable or unwilling to file a 100% performance bond or bank letter of credit as provided in paragraph (a) above, this contract is to be held by both parties as null and void and without any legal or moral obligations required of either party with respect to the other party.

49. **METHOD AND TERMS OF PAYMENT**. (a) Payment for services rendered under Article II, Sections I and II of the Contract shall be on a monthly basis. The monthly statements shall reflect the percentage of work completed less ten percent (10%) retainage by the municipality/Department. Said retainage and additional compensation provided under Section III (except item No. 2) shall be paid upon final adjournment of the Board of Review on detailed statements. Item No. 2 shall be payable by statement and in full upon completion of services.
    (b) All statements shall be submitted to the municipal clerk/Department on the first day of each month for services performed the preceding month. After review and procuring any needed corrections therein, the municipality/Department shall endorse their approval and promptly pay such statements.
    (c) All compensation paid to the appraiser shall be by check mailed to the address indicated in the Contract.

50. **TURN OVER OF RECORDS**. Within 14 days of the final adjournment of the board of review, the appraiser shall turn over to the municipality; (a) all records prepared for the revaluation including, but not limited to property record cards, personal property forms, maps and any other schedules or forms, (b) all records and materials obtained from the municipality and not previously returned to include maps and assessor's records, and (c) materials specifically obtained and/or used for the performance of assessment work for the municipality under contract to include aerial photos, maps, depth factor tables, copies of leases and copies of real estate transfer returns, and (d) if your assessment record system is computerized, at a minimum, provide that the software be able to create an exportable text file of the data. This text file shall then be left with the municipality, along with a field definition file to describe the various data fields in the text file.

Agent Authorization – Property Assessment

(Please print or type)

Part 1

Property Owner's Name	Spouse Name	Date
Property Owner's Address *(number and street)*	Spouse Address *(if different from taxpayer)*	Telephone Number – Daytime ( )
City, State, and Zip Code	City, State, and Zip Code	E-mail Address
Parcel number	Parcel Address	
Personal Property Account Name:		

Part 2 I hereby authorize the following individual(s) to act as my agent to represent me in property tax assessment matters concerning the property specified above.

Name	Address	Telephone Number
		( )
		( )
		( )

Part 3 This authorization expires: ☐ ____ / ____ / ____ (*MM / DD / YYYY*) ☐ Does not expire until I revoke it in writing

I understand, agree and accept:

- The assessor's office may divulge any information it may have on file concerning this property.
- My agent has the authority and my permission to accept a subpoena concerning this property on my behalf.
- I will provide all information I have that will assist in the discussion and resolution of any assessment appeal of this property.
- Signing this document does not relieve me of personal responsibility for timely reporting changes to my property and paying taxes, or penalties for failure to do so, as provided under Wisconsin tax law.
- A photocopy and/or faxed copy of this completed form has the same authority as a signed original.
- If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the power to execute this Agent Authorization form.

Part 4 Send notices and other written communications to: ☐ Authorized Agent OR ☐ Property Owner

► I understand, agree, and accept:

If the Authorized Agent box is checked, any notices and written communications will be sent to only the Authorized Agent, except as required by statute. If the property owner box is checked, any notices and written communications will be sent to only the property owner. If no box is checked or both boxes are checked, any notices and written communications will be sent only to the property owner.

Part 5

Signature	Title	Date
Signature	Title	Date

This authorization is not valid unless signed by the individual(s), corporate officer, partner or fiduciary.

Refer to instructions on reverse side.

Instructions for Agent Authorization – Property Assessment Form

Return the completed form to:

- The municipal assessor, or
- The municipal clerk, if being used for Board of Review appearance

Your municipal assessor clerk can be found on the Department of Revenue website at revenue.wi.gov. Select the Governments tab and use the links under “How Do I ...” in the lower left corner.

Part 1 is completed with the following information:

1. Property owner information
2. Spouse’s information, if applicable
3. Property parcel information
4. Personal property account name, if applicable

Part 2 is completed with the following:

1. Name, address, and telephone number of the person or persons designated as agent

Part 3

1. Read the information
2. Check the appropriate box
3. Enter the date the authorization expires, if applicable

Part 4

1. Read the statement
2. Check the appropriate box

Part 5

1. Sign the form
2. Enter your title, if applicable
3. Enter the date