APPLICATION FOR APPROVAL TO PROVIDE BOARD OF REVIEW MEMBER TRAINING

Please submit this application 15 days prior to the scheduled training to the following address:

Wisconsin Department of Revenue
Bureau of Assessment Practices, MS 6-97
BOR Trainer
PO Box 8971
Madison WI 53708-8971

The approval period is for 2 years. If you have questions, please call 608-266-7750.

First Name	M.I.	Last Name	
Business Mailing Address		Business E-Mail Address	
City		State	Zip
Business Phone Number		Business Fax Number	

I attended a DOR Board of Review Train the Trainer session on _____
(Date)

I am using the BOR training materials developed by the University of Wisconsin-Extension. ☐ Yes ☐ No

If No, please provide your resume and a copy of the training materials with this application.

Please provide the name of the sponsor, date, time, location and contact information for training sessions you will be conducting.

Sponsor Name	Date	Time
Location	Contact Information	
Sponsor Name	Date	Time
Location	Contact Information	
Sponsor Name	Date	Time
Location	Contact Information	

_____ _____
Signature Date

FOR DOR USE ONLY			
Date Received	Training Verified	Approval Letter Sent	Added to Web

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

SUMMARY OF BOARD OF REVIEW PROCEEDINGS

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

See reverse side for instructions.

NAME OF MUNICIPALITY _____ COUNTY _____ YEAR _____

TAXPAYER'S NAME	PROPERTY DESIGNATION PARCEL NUMBER AND COMPUTER NUMBER	ASSESSMENT APPEALED BY TAXPAYER		CLASS	BOARD OF REVIEW Value Determination Amount	Date	Notice Delivered/Mailed Date & Initials	PERSONS APPEARING ON TAXPAYERS BEHALF
		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 boards 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) of the Wis. Statutes.

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	

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 openings 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

SUGGESTED CONSTRUCTION SPECIFICATIONS

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"

(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.

Municipal Assessment Report

Instructions

1. Enter your WAMS ID and Password and click the **LOGIN** button.
2. If you have entered a valid WAMS ID and have been assigned a list of municipalities for which you have to file an assessment report, the **Start Filing** button will appear below. Click this button to begin filing.
3. Complete the form(s) and check for accuracy.
4. Click the **SUBMIT** button on the last page when you are ready to file your report.

WAMS ID

Password

LOGIN

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

Revision: 22985

Revision Date: 2011-05-11

Form: SLF_MAR

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				
DATE	NUMBER	AMOUNT	PURPOSE	010

__ __ __ __
MAP NUMBER

__ __ __ __
ROUTING NUMBER

__ __ __ __
CARD OF CARDS

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

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

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	

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										
	OTHER										
1st	KITCHEN										
	DINING ROOM										
	LIVING ROOM										
	BATHROOM										
	POWDER RM										
	BEDROOM										
	FAMILY ROOM										
	OTHER										
2nd OR ATT	KITCHEN										
	DINING ROOM										
	LIVING ROOM										
	BATHROOM										
	BEDROOM										
	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	ECONOMIC
RENT __/___/____	RENT __/__/____
VACANCY ___%	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. _____

PA-500 Print Specifications

11 x 17 3/4, folded to 8 x 11 with short panel. Prints head to head. Black ink. 110# buff index. Screened areas are screened to 10% of original.

STATEMENT OF ASSESSMENT FOR –

CO ____ MUN ____ ACCT NO ____

☐ Check if this is an Amended Return

FOR _____ (Town - Village - City) OF _____ (Municipality Name) _____ (County Name)

WHEN COMPLETING THIS DOCUMENT DO NOT WRITE OVER X's OR IN SHADED AREAS

Line No.	REAL ESTATE (See Lines 18 - 22 for other Real Estate)	PARCEL COUNT TOTAL LAND Col. A	PARCEL COUNT IMPROVEMENTS Col. B	NO. OF ACRES **WHOLE NUMBERS ONLY** Col. C	VALUE OF LAND Col. D	VALUE OF IMPROVEMENTS Col. E	TOTAL VALUE OF LAND AND IMPROVEMENTS Col. F
1	RESIDENTIAL – Class 1						
2	COMMERCIAL – Class 2						
3	MANUFACTURING – Class 3						
4	AGRICULTURAL – Class 4						
5	UNDEVELOPED – Class 5						
6	AGRICULTURAL FOREST – Class 5m						
7	FOREST LANDS – Class 6						
8	OTHER – Class 7						
9	TOTAL – ALL COLUMNS						
10	NUMBER OF PERSONAL PROPERTY ACCOUNTS IN ROLL				LOCALLY ASSESSED	MANUFACTURING	MERGED
11	BOATS AND OTHER WATERCRAFT NOT EXEMPT – Code 1						
12	MACHINERY, TOOLS AND PATTERNS – Code 2						
13	FURNITURE, FIXTURES AND EQUIPMENT – Code 3						
14	ALL OTHER PERSONAL PROPERTY NOT EXEMPT – Codes 4A, 4B, 4C						
15	TOTAL OF PERSONAL PROPERTY NOT EXEMPT (Total of Lines 11-14)						
16	**AGGREGATE ASSESSED VALUE OF ALL PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX (Total of Lines 9F and 15D) MUST EQUAL TOTAL VALUE OF THE SCHOOL DISTRICTS (K-12 PLUS K-8) – Line 50, Col. D**						
17	BOARD OF REVIEW DATE OF FINAL ADJOURNMENT _____ / _____ / _____	Name of Assessor			Telephone # ( ) –		

REMARKS

FOREST CROP AND OTHER EXEMPT LAND

Do not confuse FOREST LANDS (Line 7) with FOREST CROPS (in this section) – They are **NOT** the same

YEAR ____ CO ____ MUN ____ ACCT NO ____

18	**Private Forest Crop – Reg Class – 10¢ per acre**			**Private Forest Crop – Reg Class – $1.66 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
19	**Private Forest Crop – Special Class – 20¢ per acre**					
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE			
20	**Entered Before 2005 Managed Forest – OPEN @ 67¢ per acre**			**Entered Before 2005 Managed Forest – CLOSED @ $1.57 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE
21	**Entered After 2004 Managed Forest – OPEN @ $1.67 per acre**			**Entered After 2004 Managed Forest – CLOSED @ $8.34 per acre**		
	(a) PARCELS	(b) ACRES	(c) ASSESSED VALUE	(d) PARCELS	(e) ACRES	(f) ASSESSED VALUE

22	(a) **County Forest Cropland Acres**	(b) **Federal Acres**	(c) **State Acres**	(d) **County (NOT FOREST CROP) Acres**	(e) **Other Acres**

23	**Assessed Value of Omitted Property From Prior Years (Sec. 70.44)**		**Assessed Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(a) REAL ESTATE	(b) PERSONAL	(c1) REAL ESTATE	(c2) PERSONAL
	Manufacturing Equated Value of Omitted Property From Prior Years (Sec. 70.995)		**Mfg. Equated Value of Sec. 70.43 Corrections of Errors by Assessors**	
	(d) REAL ESTATE	(e) PERSONAL	(f1) REAL ESTATE	(f2) PERSONAL

SPECIAL DISTRICTS

Line No.	**Enter 6-digit Special District Code** (*Col. A*)	**Account Number** (*Col. B*)	**Special District Name** (*Col. C*)	**Locally Assessed Value of Real Estate and Personal Property** (*Col. D*)	**Mfg Value of Real Estate and Personal Property** (*Col. E*)	**Merged Value of Real Estate and Personal Property** (*Col. F*)
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

SCHOOL DISTRICTS

YEAR ____ CO ____ MUN ____ ACCT NO ____

Line No.	Enter 6-digit School District Code (Col. A)	Account Number (Col. B)	School District Name (Col. C)	Locally Assessed Value of Real Estate and Personal Property (Col. D)	Mfg Value of Real Estate and Personal Property (Col. E)	Merged Value of Real Estate and Personal Property (Col. F)
	A. SCHOOL DISTRICTS (K-8 and K-12)					
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	TOTAL ASSESSED VALUE OF SCHOOL DISTRICTS (K-8 and K-12)					
	B. UNION HIGH SCHOOL DISTRICTS					
51						
52						
53						
54						
55	TOTAL ASSESSED VALUE OF UNION HIGH SCHOOLS					
	C. TECHNICAL COLLEGE DISTRICTS					
56						
57						
58						
59	TOTAL ASSESSED VALUE OF TECHNICAL COLLEGES					

I hereby certify, to the best of my knowledge and belief, this form is complete and correct.

Print name of preparer	Title	Date *(MM / DD / CCYY)*
		/ /
Signature of preparer	Contact Telephone Number	E-mail address
	( ) –	

INSTRUCTIONS FOR STATEMENT OF ASSESSMENT INCLUDING SPECIAL DISTRICT PART

HIGHLIGHTS

1. Complete the Statement of Assessment after the Board of Review. Reflect any changes made there.
2. Use black ink to complete.
3. Line 16 must equal Line 50, Col. D.
4. Line 55 must equal the total of K-8 schools listed on lines 36-49. Do not include K-12 schools in this comparison.
5. Line 59, Col. D must equal Line 16.
6. Special District, School District and Technical College District values must include both real estate and personal property. Examples of Special districts are: town sanitary districts, public inland lake protection and rehabilitation districts, and metropolitan sewerage districts.
7. DO NOT INCLUDE Manufacturing property values. DOR will print these values on the final SOA.
8. Accuracy of this form is very important. The values reported directly affect the equalized value DOR calculates for school and special districts.

NOTE: Please supply any correction to the name and address.

Page 1:

If not prefilled, enter the tax year, county and municipal code, municipal type, municipal name, and county name on the top of form.

Check the Amended box, if filing an amended / corrected SOA.

Report the parcel count, acres and assessed value of taxable general property, total parcel count, (real and personal), total acres, and values from final figures set by the Board of Review.

A. Real Estate – land and improvements (buildings, etc.) is reported on lines 1 - 8, total line 9.

B. Personal Property is reported on lines 11 - 14, Column D, total line 15.

C. To complete this report, use the computer produced summary of the assessment roll that shows these amounts.

D. Use whole numbers only.

E. Add each line across and each column down to verify entries.

Page 2:

A. Report Special Items (not subject to general property tax).

1. Private Forest Croplands and Managed Forest Lands are reported on lines 18, 19, 20 and 21. Be sure to report assessed values **NOT** taxes. Do not confuse forest land (line 7) with forest crop (line 18 and 19).
2. You should have copies of the orders of entry, orders of withdrawal, etc., to update your assessment roll.
3. Show hundredths of acres (e.g. 39.75).
4. Tax exempt lands are reported on line 22.
5. Omitted property and sec. 70.43, Wis. Stats., corrections of errors by assessor are reported on line 23. Report real estate and personal property separately. These should be for **prior years**, not something found on the current assessment roll after the board of review.

B. Special District (Lines 24 - 35) Include the value of both real and personal property.

The Department of Revenue (DOR) preprints much of the information regarding names and codes for schools, special districts, etc. If a district is not listed, enter the name and value only, DOR will enter the proper code.

Page 3 School Districts:

Include the value of both real and personal property.

Report School District (regular, elementary, union high school, and technical college).

1. Regular (K-12) and Elementary (K-8) school values are reported on lines 36-49, total on line 50.
2. Union High School (UHS) (use only if elementary schools are listed on llines 36 49) are reported on lines 51-54. UHS total value (line 55) must equal the total **elementary school** values reported on lines 36-49. Do not include K-12 schools in this comparison.
3. Technical College values are reported on lines 56-58, total on line 59.
4. Use the computer summary that shows these amounts to complete this report.

This form is due the second Monday in June. File this report only after your Board of Review is complete.

If you have questions:

Email: lgs@revenue.wi.gov
Call: (608) 261-5341
FAX number: (608) 264-6887

Return forms to:

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

ASSESSOR'S AFFIDAVIT

(Sec. 70.49, Wis. Stats.)

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 assessment 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 Sec. 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 Sec. 73.09, Wis. Stats. to perform the duties of assessor.

Subscribed and sworn before me this

_____ day of _____, _____

_____
Assessor's Signature

_____, Clerk Signature

_____
Date (mm/dd/ccyy)

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

Wisconsin Department of Revenue

Building Name	Type Code	Const. F M P S O	Yr.	Gr.	Size	Cost Per ☐	Bldg. Hgt.	Cost Adj. For Hgt.	Subtotal Base Cost	Mod. Codes	☐ , l.f./$	Total Base Cost	L.M.	R.C.N.	Cond.	OB/MA	RCN-LD

PA-703 (R. 10-01)

Place comments on reverse side of card.

PA-703 Print Specifications

8 1/2 x 11. Prints one side. Black ink. 90# natural index.

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 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 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.

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."

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:

Phone:
Fax:
Email:

Municipality:
County:

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)

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											0
CHURCH-OTH											0.00
EDU, K-12											0
COLLEGE											0
EDU-OTH											0
HOSPITAL											0
MED RSCH											0
MED-OTH											0
NURSING											0
RETIRE											0
HOUSE-OTH											0
BENEFIT											0
OTHER											0
TOTAL NO. OF PROPERTIES	0	0	0	0	0	0	0	0	0	0	0

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.

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.

7. Please identify the use of the property:

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

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? If Yes, explain: ☐ Yes ☐ No

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? If Yes, explain: ☐ Yes ☐ No

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? If Yes, explain: ☐ Yes ☐ No

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. Identify the precise statutory reference and the statutory language supporting the 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 an 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

SECTION 4 – ATTACHMENTS

31. **ATTACH COPIES OF THE FOLLOWING DOCUMENTS:**

A. Documents regarding applicant, owner, tenant(s), or occupant(s) of the Subject Property (where applicable):

1. Proof of non-profit status (e.g. Determination Letter under I.R.C. 501 (c) (3)).
2. Partnership Agreement, Association Documents, Articles of Incorporation, Charter and By-laws, including any amendments thereto.
3. Latest annual report filed with State Department of Financial Institutions.
4. Curriculum of educational courses offered.
5. Part II of Form 1023 (Application for Recognition of Exemption) filed with the Internal Revenue Service.
6. Form 990 (Return of Organization Exempt from Income Tax).
7. Form 990T (Exempt Organization Business Income Tax Return).
8. Ordination papers for the occupants if the Subject Property is to be considered eligible as housing for pastors and their ordained assistants, members of religious order and communities, or ordained teachers.
9. Leases and subleases affecting the Subject Property or any part thereof, including all amendments thereto.
10. Concessionaire agreements, license agreements, and other documents regarding the use of occupancy of the Subject Property or any part thereof, including all amendments thereto.
11. Covenants, restrictions, rules and regulations (recorded or unrecorded), and all amendments thereto, affecting use or occupancy of the Subject Property or title thereto and all amendments thereto.
12. Mortgages (recorded or unrecorded) affecting the Subject Property.
13. Copy of the documents listed in 1 through 12 above as the same relate to any tenant or occupant of the property.
14. Any other information that would aid in determining exempt status.

B. Documents regarding the Subject Property:

1. Survey of the Subject Property. This includes certified survey maps and subdivision maps and plats.
2. An Appraisal of the Subject Property.
3. Deeds or instruments of conveyance by which organization acquired interest in the Subject Property.
4. Any other information that would aid in determining exempt status.

SECTION 5 – AFFIDAVIT

Under penalties of perjury, I, on behalf of the above-named organization/Applicant, hereby certify that I am authorized to sign and submit this application, and that the information and documents submitted herewith are true and correct to the best of my knowledge and belief.

_____

Signature | Name (printed) | Title | Date | Phone

STATE OF WISCONSIN
COUNTY OF: _____

Subscribed and sworn to before me this _____ day of _____, _____

_____
Notary Public
My Commission expires on _____ (Seal)

Note: The following text is an excerpt form Stat., Sec. 70.11. Refer to current Wisconsin Statutes for the complete language or sections applicable to the exemption of property from taxation.

70.11 Property exempted from taxation. The property described in this section is exempted from general property taxes if the property is exempt under sub. (1), (2), (18), (21), (27) or (30); if it was exempt for the previous year and its use, occupancy or ownership did not change in a way that makes it taxable; if the property was taxable for the previous year, the use, occupancy or ownership of the property changed in a way that makes it exempt and its owner, on or before March 1, files with the assessor of the taxation district where the property is located a form that the department of revenue prescribes or if the property did not exist in the previous year and its owner, on or before March 1, files with the assessor of the taxation district where the property is located a form that the department of revenue prescribes. Leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property, construction debt retirement of the leased property or both and if the lessee would be exempt form taxation under this chapter if it owned the property. Any lessor who claims that leased property is exempt from taxation under this chapter shall, upon request by the tax assessor provide records relating to the lessor's use of the income from the leased property.

Additional information:

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 %

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.

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

Internal Use Only		
75% Test	Pass	Fail
20% Test	Pass	Fail
40% Test	Pass	Fail
10/30 Acres	Pass	Fail

☐ Taxable

☐ Partially Exempt

☐ Exempt

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.

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

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

MANUFACTURED & MOBILE HOME VALUATION WORKSHEET

NAME OF UNIT OWNER		DATE VIEWED	ASSMT. YEAR
OWNER'S PERMANENT ADDRESS	MUNICIPALITY	COUNTY	
NAME OF COMMUNITY	ADDRESS OF UNIT		

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

MANUFACTURED OR 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 Unit $_____(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

MANUFACTURED OR MOBILE HOME
MARKET DATA ANALYSIS

Subject	Comp No. 1	Comp No. 2	Comp No. 3
Community Name	Community Name	Community Name	Community 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	_____	_____	_____	_____	_____	_____
Size	_____	_____	_____	_____	_____	_____
Age	_____	_____	_____	_____	_____	_____
Condition	_____	_____	_____	_____	_____	_____
Quality	_____	_____	_____	_____	_____	_____
Time	_____	_____	_____	_____	_____	_____
Terms	_____	_____	_____	_____	_____	_____
Extras	_____	_____	_____	_____	_____	_____
Misc.	_____	_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____	_____	_____
Net Adjust.	_____	_____	_____	_____	_____	_____
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.

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

DUE DATE March 1, 2012	STATEMENT OF PERSONAL PROPERTY Subject to Assessment January 1, 2012	2012

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, 2012

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 **2011** 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, 2012.

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, 2011**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2011**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2012** *(Column 2 +/- Column 3)*	*Column 5* **Conver-sion Factor 10 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2012** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2011				**.925**		
2010				**.794**		
2009				**.675**		
2008				**.591**		
2007				**.512**		
2006				**.447**		
2005				**.391**		
2004				**.339**		
2003				**.287**		
2002				**.244**		
Prior to '02				**.135**		
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, 2011**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2011**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2012** *(Column 2 +/- Column 3)*	*Column 5* **Conver-sion Factor 10 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2012** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2011				**.925**		
2010				**.794**		
2009				**.675**		
2008				**.591**		
2007				**.512**		
2006				**.447**		
2005				**.391**		
2004				**.339**		
2003				**.287**		
2002				**.244**		
Prior to '02				**.135**		
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, 2011**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2011**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2012** *(column 2 +/- column 3)*	*Column 5* **Conversion Factors 4 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2012** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2011				**.813**		
2010				**.513**		
2009				**.320**		
2008				**.206**		
2007				**.131**		
2006				**.082**		
2005				**.051**		
Prior to '05				**.032**		
Totals						

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

Combined Totals

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.

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

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, 2011**	*Column 3* **Additions, Disposals, and Transfers at Cost Since Jan. 1, 2011**	*Column 4* **Net Total Original Installed Cost as of Jan. 1, 2012** *(column 2 +/- column 3)*	*Column 5* **Conversion Factors 6 yr.**	*Column 6* **Indexed Net Value (Full Value) on January 1, 2012** *(Column 4 x Column 5)*	*Column 7* LEAVE BLANK
2011				**.875**		
2010				**.663**		
2009				**.497**		
2008				**.384**		
2007				**.294**		
2006				**.227**		
Prior to '06				**.123**		
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, 2012 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. 4 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)* _____

CABLE TELEVISION SYSTEMS ANNUAL PROPERTY REPORT

Subject to Assessment January 1, 2012

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, 2012. 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, 2012.

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:

Date of Sale: _____ Purchase Price: _____

Seller: _____

Total number of miles of trunk and distribution system located in this municipality _____

Total number of miles of trunk and distribution system located in your service area _____

Total number of basic cable subscribers in this municipality _____

Total number of basic cable subscribers in your service area _____

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

1. _____ _____
2. _____ _____
3. _____ _____
4. _____ _____

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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 (Column 2 +/- Column 3)	5 CONVER-SION FACTORS 25 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.970			
2010				.921			
2009				.866			
2008				.838			
2007				.802			
2006				.776			
2005				.749			
2004				.717			
2003				.674			
2002				.634			
2001				.595			
2000				.565			
1999				.531			
1998				.499			
1997				.469			
1996				.444			
1995				.421			
1994				.403			
1993				.385			
1992				.365			
1991				.348			
1990				.337			
1989				.326			
1988				.318			
1987				.304			
PRIOR TO 1987				.297			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 8 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.906			
2010				.743			
2009				.604			
2008				.505			
2007				.419			
2006				.350			
2005				.292			
2004				.242			
PRIOR TO 2004				.129			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 17 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.956			
2010				.881			
2009				.803			
2008				.754			
2007				.701			
2006				.656			
2005				.615			
2004				.571			
2003				.521			
2002				.474			
2001				.433			
2000				.398			
1999				.362			
1998				.331			
1997				.301			
1996				.277			
1995				.255			
PRIOR TO 1995				.185			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 12 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.938			
2010				.828			
2009				.725			
2008				.653			
2007				.583			
2006				.524			
2005				.472			
2004				.420			
2003				.367			
2002				.321			
2001				.282			
2000				.248			
PRIOR TO 2000				.143			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 10 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.925			
2010				.794			
2009				.675			
2008				.591			
2007				.512			
2006				.447			
2005				.391			
2004				.339			
2003				.287			
2002				.244			
PRIOR TO 2002				.135			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 10 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.925			
2010				.794			
2009				.675			
2008				.591			
2007				.512			
2006				.447			
2005				.391			
2004				.339			
2003				.287			
2002				.244			
PRIOR TO 2002				.135			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 5 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.850			
2010				.601			
2009				.421			
2008				.304			
2007				.216			
PRIOR TO 2007				.119			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 10 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.925			
2010				.794			
2009				.675			
2008				.591			
2007				.512			
2006				.447			
2005				.391			
2004				.339			
2003				.287			
2002				.244			
PRIOR TO 2002				.135			
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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 4 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.813			
2010				.513			
2009				.320			
2008				.206			
2007				.131			
2006				.082			
2005				.051			
PRIOR TO 2005				.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, 2011	3 TRANSFERS, ADDITIONS (+) and/ or DELETIONS (–) BETWEEN JAN. 1, 2011 and JAN. 1, 2012	4 NET TOTAL ORIGINAL INSTALLED COST AS OF JAN. 1, 2012 *(Column 2 +/- Column 3)*	5 CONVER-SION FACTORS 6 YR.	6 INDEXED NET VALUE ON JANUARY 1, 2012	7 LEAVE BLANK FOR ASSESSOR	
2011				.875			
2010				.663			
2009				.497			
2008				.384			
2007				.294			
2006				.227			
PRIOR TO 2006				.123			
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 incomplete 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, 2011	3 ADDITIONS FROM 1-1-11 to 1-1-12	4 DELETIONS FROM 1-1-11 to 1-1-12	5 BALANCE JAN. 1, 2012	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)									

FIXED ASSET SCHEDULE – 2012

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

Owner's Name as Used on Tax Return

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 & 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, 2011 and Jan. 1, 2012	*Column 4* Net Total Original Cost as of Jan. 1, 2012 (Column 2 +/– Column 3)	*Column 5* Leave Blank	
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
1996					
1995					
1994					
1993					
1992					
1991					
Prior to 1991					
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

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.

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)*

_____ *Signature (and title)* _____ *Date* _____ *Telephone number*

Return Address: _____

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)* *Signature (and title)* *Date* *Telephone number*

Return Address: _____

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	*Date*	*Telephone* ( )

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