



2020 Annual Assessor Meeting

Online Training

WI Dept of Revenue | November 2020



Agenda

- Welcome and introductions
- Announcements
- Handouts provided on our web page
- Equalization update
- Technical and Assessment Services update
- Manufacturing and Utility update



Announcements

- Online Annual Assessor Meeting
 - PowerPoint, videos and handouts
 - Posted on DOR website
 - Complete quiz for credit – revenue.wi.gov/Pages/Assessors/home.aspx



Handouts

- Training PowerPoint
- 2021 calendar of events
- SLF contact information



Equalization



Topics of Discussion

- Equalized values
- Municipal Assessment Report (MAR)
- Correction of assessment errors



Equalized Values

- Uses
 - Wisconsin statutes contain over 100 references to Equalized Values
 - Primary uses
 - Apportionment of property tax levies – counties, school district, special district, and Tech Colleges
 - Establishing school district Equalized Values
 - Allocation of state aids to local governments
 - Measuring compliance with assessment standards (sec. 70.05)



Equalized Values

- Components of the Equalized Value
 - Economic (market value) change
 - Assessment changes reported on the Municipal Assessment Report (MAR)
 - Prior year corrections
 - DOR field review changes
 - Manufacturing values
 - Use values



Preliminary Values – August 1

- Assessor's role
 - Review Equalized Value – "Statement of Changes in Equalized Values"
 - Review Net New Construction values
 - Review TID values – "TID Statement of Changes"
- Contact DOR if values not as expected
- If error is 2% or more of total value, DOR will correct prior to certifying values on August 15
- DOR will not make changes due to updated MARs filed after the second Monday in June
 - Becomes a correction applied to the next year's value



Navigating the MAR Online

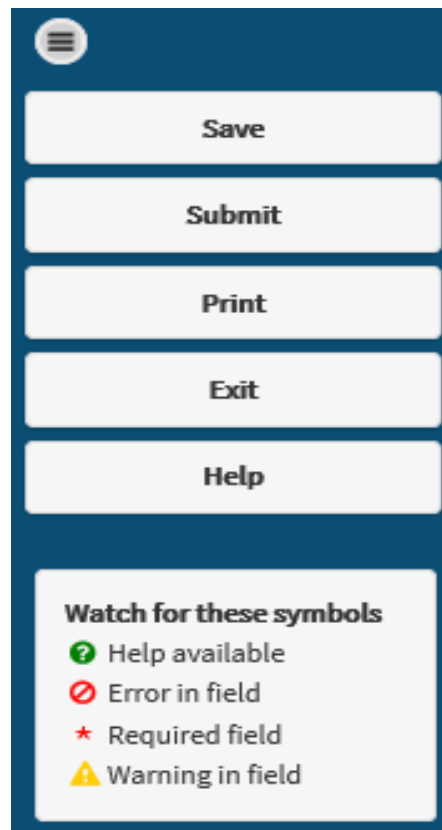
- MAR must be submitted using online platform
 - Software program files MAR
 - Requires online verification and submission
 - Each page of the MAR must be reviewed for errors
 - » Use the arrows or dropdown to view each page
 - Direct online access to MAR
 - Data entry required
 - Requires online verification and submission



Navigating the MAR Online

- BOR and Open Book date MAR fields have specific requirements
 - Cannot submit final MAR before the BOR adjournment date
 - Cannot submit an estimated MAR after BOR adjournment date
- Submit form when all errors are cleared
- Save the form after it is submitted to ensure the confirmation number and recording time is saved with the form
- Before exiting, print the form with the confirmation number as proof of submission

Navigating the MAR Online



Municipal Assessment Report (MAR)

- Electronically file the MAR by the second Monday in June
 - Estimated MAR – file if the BOR has not adjourned
 - Final MAR – file within 10 days of the final adjournment date
- MARs filed by the 2nd Monday in June are used to establish
 - August 15 Equalized Value
 - Net New Construction
- MARs filed after the 2nd Monday in June are not reviewed until after August 15 Equalized Values are certified



MAR – Level of Assessment

- Municipal estimated level of assessment
 - Assessor's estimated level of assessment based on the assessor's analysis of the prior year's sales
 - It is **not** the prior year level of assessment
 - Assessor's use to ensure new value (ex: new construction) is assessed at the same level as existing property



MAR – Level of Assessment

- Maintenance year
 - Percent of full value the municipality is assessed at for the current year
- Revaluation year
 - Percent of full value the municipality is assessed at for the current year
 - In a revaluation year – ALL CLASSES should be revalued and assessed at the same level of assessment so as not to cause inequities
 - When filing an estimated MAR – all value changes reported should be at the level of assessment reported



MAR – Level of Assessment

- Using the level of assessment to equate reported values to full value for equalization
 - Positive changes are equated to full value using the reported level of assessment (ex: annexations, new construction, changing from exempt to taxable)
 - Negative changes are equated to full value using the current class ratio (ex: demolitions, property now assessed as personal property, real estate now exempt)



MAR – Level of Assessment

- Classes 1, 2, 7 – improvements
 - DOR equates assessed values to full value to include value change in the Equalized Value
- Classes 4, 5, 5m, 6, 7 – land
 - DOR applies average \$/acre to reported acres
- Revaluation changes are not included
 - DOR applies economic changes, by property class, on an annual basis



Equalized Values – Prior Year Corrections

- Equalized Values are certified as of August 15 of each year
- Once certified, they cannot be changed
- State law allows for a correction applied to the next year's Equalized Value
- Reasons for corrections
 - Late/amended MAR
 - DOR error
 - Assessor error
 - Final Statement of Assessment (differs from MAR)

Equalized Values – Prior Year Corrections

- Value changes reported on MARs submitted after the filing deadline become corrections to the next year's Equalized Value
 - Late MARs filed by October 1 will be used for Preliminary 70.05 Compliance
 - All late MARs are used for Final 70.05 Compliance
- A final or amended MAR can be filed through the end of the year



MAR – 70.57 Corrections

- Three-step, three-year process
 - **Year 1** – add correction amount to correct the next year's start-up Equalized Value
 - Corrects the Equalized Value for that year and forward
 - **Year 2** – add correction amount a second time
 - Compensates municipality for under/over valuation in the prior year
 - **Year 3** – remove compensation from the Equalized Value



Impact to Municipality/Taxpayers

- Example
 - 2020 Final MAR filed June 1
 - \$10,000,000 new construction
 - Amended MAR filed July 15 (after filing deadline)
 - \$15,000,000 in new construction
 - \$5,000,000 missing from Equalized Value and Net New Construction/Levy Limit Factor



Impact to Municipality/Taxpayers

- Example (*cont.*)
 - 2021 Equalized Value includes:
 - \$5,000,000 correction
 - \$5,000,000 compensation
 - How does this impact the municipality?
 - Understated Net New Construction in 2020
 - Understated apportionment in 2020
 - Overstated Net New Construction in 2021 to compensate for 2020 error
 - Overstated apportionment in 2021 to compensate for 2020 error



TID Valuation

- Assessed value of TIDs are reported to DOR on the MAR
- Due second Monday in June (statutory due date)
- Data used for TID valuation
 - Assessment type
 - Assessment level
 - Total assessed value of each school district, union high, and special district within each TID

TID Valuation

- Full value calculation

Total assessed value / ratio

$$\$13,084,600 / 89.34\% = \$14,645,800$$

+/- Manufacturing full value

+/- Prior year correction

+/- Frozen overlap

= Current Year TID Value

Note: when a new TID overlaps an existing TID, the value of the overlapped parcels are only reported in the new TID. Value is no longer reported in the overlapped TID.

TID Valuation

- TID increment calculation
 - Current Year TID Value – TID Base Value = TID Increment
- TID Statement of Changes report provides explanation of data and detailed calculations
 - Web page – revenue.wi.gov/Pages/EQU/tidchanges.aspx



TID Valuation

- TID ratio
 - Estimated ratio is used for August 15 values – final ratio not yet known
 - Each TID value is later redetermined using DOR's final municipal ratio
 - Difference between August 15 TID value and redetermined value is a correction applied to the TID value in the following year
 - If a maintenance year – ratio will not differ greatly
 - If estimated MAR is submitted in June – final MAR values and final ratio are used to calculate correction

TID Valuation

- TID ratio
 - If MAR shows a revaluation occurred, DOR uses ratio reported on MAR to calculate full value of TID
 - $\$5,000,000 \text{ assessed value} / 100\% = \$5,000,000 \text{ full value}$
 - **Important** – if revalued assessments are not known when estimated MAR is submitted, must provide an estimated level of assessment, specifically for TID values
 - Call the Equalization office if there is a question about what level of assessment to use in a revaluation year

TID Valuation

- Impact to municipalities and taxpayers
 - **Example:** Full revaluation with reported ratio of 100
 - Estimated Assessed value was based on prior year value – *not at 100%*

	Assessed Value	Ratio	Final Value	Assessed Value	Ratio	Final Value
RE and PP	\$17,010,800	100	\$17,010,800	\$17,010,800	84.14	\$20,217,300
Current			\$17,010,800			\$20,217,300
Base value			\$13,024,300			\$13,024,300
Increment			\$ 3,986,500			\$ 7,193,000



TID Valuation

- TID corrections
 - Possible reasons for corrections
 - Ratio changed
 - Assessed value changed
 - DOR can correct up to two prior years
 - ex: 2020 TID value could include correction for 2019 and 2018

TID Valuation

- Impact to municipalities and taxpayers
 - **Example:** Error in reported assessed value

Increment Calculation			
	Reported	Amended	Correction
Provided value	\$17,146,300	\$ 8,425,200	
Full value	\$19,506,300	\$ 9,691,900	
Increment	\$10,160,400	\$ 346,000	- \$ 9,814,400

TID Valuation

- Example
 - Resulted in an overstated increment of \$9,814,400
 - Correction can be applied over two years
 - Correction can only be fully captured if the value of the TID increases enough to cover the overstated increment
 - 2020 – captured (\$218,200)
 - 2021 – will capture (\$218,200) if TID does not gain value
 - - \$9,377,400 of correction likely will not be captured
 - Resulted in inflated tax rate for taxpayers



TID Valuation

- Assessor review
 - Compare prior year value to current year value – is the change correct?
 - TID split between taxation districts, school districts, or special district
 - Ensure correct value is reported in the correct district
 - If "Type of Assessment" is a revaluation, DOR expects reported values to be the new, revalued assessments
 - If not reporting revalued assessments for TIDs, provide a separate level of assessment on the MAR for TIDs
 - TID values should include all new construction
 - Review preliminary values issued on August 1



Common MAR Questions/Issues

- Reporting classification shifts
 - Shifts to/from manufacturing class have designated fields
 - Shifts not including manufacturing class are reported separately
- Open Book and Board of Review (BOR) dates
 - Anticipated dates must be future dates
 - Estimated MARs filed while BOR is still open should include anticipated adjournment date
 - Final MARs must be a date in the past
- Reviewing errors
 - Click the error message to navigate to the field with the error
 - Click the red circle to display the error message



Common MAR Questions/Issues

- Using a CAMA system to file the MAR
 - Log into DOR MAR filing application to review submission
 - Annexations or manufacturing shifts not included in the CAMA submission should be entered manually
 - This will reduce contacts from DOR during MAR review



Common MAR Questions/Issues

- Total assessed value changes
 - Residential and Commercial
 - The prior year total assessed value +/- all value changes reported on the MAR must equal the current year total assessed value
 - Class Other total improvement assessed value
 - The prior year improvement value and +/- all value changes reported on the MAR must equal the current year improvement value



Common MAR Questions/Issues

- Cranberry improvements
 - Difference between prior year and current year assessed value is included in the calculation of the total value change of Class Other improvements
 - The amount of the difference is not currently displayed on the MAR



Common MAR Questions/Issues

- Split district TIDs
 - Taxation district (multiple counties)
 - School districts
 - Special districts
- Always verify the correct value is reported in the correct district
 - Significant issue for municipality if value is misreported



Common MAR Questions/Issues

- Importance of assessor notes
 - Provides information to DOR related to new construction and other significant assessment changes
 - Helpful notes
 - Name of or type of entity(s) and approximate dollar amount for each
 - » Holiday Inn Express or simply new hotel
 - » Kwik Trip or new C-Store
 - If partial assessment, mention partial or show percent complete +/-
 - Buildings on leased land, if new for current year
 - Detailed comments for Extreme Economic Obsolescence entries



Common MAR Questions/Issues

- Importance of assessor notes
 - If reporting \$0 in a TID, note either no locally assessed value in TID or all parcels are exempt/municipal owned
 - Detailed notes eliminate questions and reduce emails and calls from DOR staff

The logo of the Wisconsin Department of Revenue is located in the top right corner. It features a circular seal with the text "WISCONSIN DEPARTMENT OF REVENUE" around the perimeter. Inside the seal, there are several figures, including a Native American, a soldier, and a farmer, representing different aspects of Wisconsin's history and industry.

Municipal Assessment Report

- Many assessors include helpful comments
- Including the values for specialty acres reduced the need for follow-up phone calls to assessor
- Timely MAR filings have greatly improved
- Assessors realize the importance of accurate estimates to eliminate large corrections to the next year's Equalized Values and TID values



Correction of Assessment Errors

"People think computers will keep them from making errors. They're wrong. With computers, you make errors faster."

— Adam Osborne



Correction of Assessment Errors

- Outline
 - Statutes related to correction of errors
 - Correction of assessment error – sec. 70.43
 - Correction for omitted property – sec. 70.44
 - Recovery of unlawful taxes – sec. 74.35
 - Claim on excessive assessment – sec. 74.37
 - Correction of tax roll – sec. 74.05
 - Palpable errors – sec. 74.33
 - Case studies



Correction of Assessment Errors

- Correction of error by assessor (sec. 70.43)
 - Preceding year (one year) correction
 - Real estate or personal property
 - Marginal note in *preceding year* roll
 - Written notice of correction to taxpayer
- Correction referred to Board of Review (BOR)
 - Separate section on current assessment roll
 - Plus or minus adjustment



Correction of Assessment Errors

- Omitted property (sec. 70.44)
 - Omitted real or personal (up to two prior years)
 - Omitted assessments may be determined for both real and personal property
 - Affecting the whole or partial property
 - Physical "bricks and mortar" change, not an opinion of value
 - Assessor to provide written notice of omission to taxpayer
 - Assessment entered in separate section of assessment roll
 - BOR appeal available (and beyond)
 - Owner may pay estimated tax in advance



Correction of Assessment Errors

- Correct assessment roll after BOR (sec. 70.73(1m))
 - Municipal clerk or treasurer discovers a palpable error as described under sec. 74.33
 - Clerk or treasurer shall correct the assessment roll before calculating the property taxes that are due on the property related to the error
 - Submit amended MAR and SOA



Correction of Assessment Errors

- Recovery of unlawful taxes (sec. 74.35)
 - Taxpayer claim against municipality
 - Specific claim must be in writing
 - States claim based on a palpable error (sec. 74.33)
 - States amount of claim
 - Signed by claimant or agent
 - Served on the municipal clerk as a summons (sec. 801.11(4))
 - Only procedure for exemption claims
 - Claim may include interest



Correction of Assessment Errors

- Recovery of unlawful taxes (sec. 74.35)
 - Claim must be made by January 31 of year tax is payable
 - Taxes or installment must be timely paid
 - Claimant not required to appear at BOR
 - Municipality to notify claimant of decision by certified mail within 90 days after claim is filed
 - If allowed, claim is paid within 90 days of approval of claim
 - District may request chargeback for refunded taxes (sec. 74.41)



Correction of Assessment Errors

- Recovery of unlawful taxes (sec. 74.35)
 - Municipality may disallow claims if:
 - Not filed per statutory requirements
 - Reason for claim may not fit definition of palpable error
 - Disallowed claims can be appealed to circuit court



Correction of Assessment Errors

- Claim on excessive assessment (sec. 74.37)
 - Taxpayer claim against municipality
 - Claim must be in writing and filed by January 31 of year tax is payable
 - State reason for excessive assessment and amount of claim
 - Signed by claimant or agent
 - Served on the municipal clerk as a summons (sec. 801.11(4))
 - Taxes or installment must be timely paid



Correction of Assessment Errors

- Claim on excessive assessment (sec. 74.37)
 - Claimant required to appear before Board of Review, with exceptions
 - Required assessment notice not given
 - Waived directly to Circuit Court under sec. 70.47(8m)
 - Claim cannot be filed if also appealed to circuit court (sec. 70.47(7)(c)(13) or (16)(c) or WI Dept of Revenue (sec. 70.85)



Correction of Assessment Errors

- Correction of tax roll (sec. 74.05)
 - Defines an error as included in:
 - Description of any real or personal property
 - Identification of the owner or person to whom the property is assessed
 - Amount of the tax
 - Result of a palpably erroneous entry in the assessment roll
 - Assessor must acknowledge error before clerk makes the change
 - Clerk is required to correct the error



Correction of Assessment Errors

- Palpable error defined (sec. 74.33)
 - Clerical error in description of property or computation of tax
 - Real property did not exist on January 1
 - Property is exempt
 - Property is not located in the taxation district
 - Double assessment
 - Arithmetic, transpositional, or similar error



Correction of Assessment Errors

- Case 1
 - BOR adjourns June 1, 2020
 - August 2020, town clerk receives a phone call that the assessor assessed property that should be exempt
 - Tax roll not complete



Correction of Assessment Errors

- Case 1 answer
 - Correction of tax roll (sec. 70.73 (1m))
 - Correct as palpable error (sec. 74.33)
 - Notify assessor of the correction
 - Clerk or treasurer corrects assessment roll
 - Clerk sends revised Statement of Assessment to WI Dept of Revenue (DOR)
 - Assessor sends amended Municipal Assessment Report to DOR
 - ***Assessor must acknowledge error before clerk makes the change***
 - Clerk is required to correct the error



Correction of Assessment Errors

- Case 2
 - Assessor did not remove a parcel that was shifted from the commercial class to the manufacturing class from the current assessment roll, which resulted in a double assessment
 - Both the WI Dept of Revenue and local assessor assessed the same property in 2020
 - BOR has adjourned for the year, but the tax roll is not complete



Correction of Assessment Errors

- Case 2 Answer
- DOR will contact assessor
 - Sec. 70.73(1m) applies
 - Clerk corrects the double assessment as a palpable error under sec. 74.33
 - Assessor files an amended MAR
 - Clerk files an amended SOA



Correction of Assessment Errors

- Case 3
 - October 2019, Mr. Olson purchases a property for \$225,000
 - When the tax bill arrives in December, he notes an assessment of \$268,000 and an estimated fair market value of \$282,000
 - BOR adjourned in August 2019, property was not appealed
 - Mr. Olson files a sec. 74.35 claim on Jan. 20, 2020, claiming the assessor made a palpable error in the assessment and indicates the sale price is a documented value proving the assessment is in error
 - The first payment of the taxes is timely paid



Correction of Assessment Errors

- Case 3 answer
 - Not correctable
 - Claim is based on opinion of value and does not meet definition of palpable error (sec. 74.33)
 - Cannot file excessive assessment claim under sec. 74.37 – did not appear at BOR
 - Clerk documents receipt of claim
 - Governing body
 - Places on agenda
 - Denies claim; not a palpable error
 - Notifies Mr. Olson via certified mail



Correction of Assessment Errors

- Case 4
 - In April 2019 Mrs. Evans had her land surveyed and discovered her property is 5.6 acres
 - The deed and assessment roll indicate 16 acres
 - Original deed incorrectly included adjacent land owned by the state
 - Property record card indicates assessment is 16 acres @ \$2,800 per acre
 - Mrs. Evans demands refunds back to 1989 when she purchased the land



Correction of Assessment Errors

- Case 4 answer
 - Statutes do not require correction back to 1989
 - Not an error; assessment was based on best information available
 - Municipality may refund taxes for all or some of the prior years under sec. 74.33



Technical and Assessment Services



Topics of Discussion

- General announcements
- Recent law changes
- 2021 Property Assessment Manual and forms
- Assessor reviews
- Annual assessment requirements

Office of Technical and Assessment Services

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Madison, WI 53708-8971
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<p>Technology and Applications Heather Unger, Supervisor otas@wisconsin.gov</p>	<p>Education and Certification bapdor@wisconsin.gov</p>
<p>Property Assessment Specialist</p> <ul style="list-style-type: none">• Sharon Hoepfner <p>IS Business Automation Analyst</p> <ul style="list-style-type: none">• Tim Johnson• Matt Nelson <p>IS Resource Support Technician</p> <ul style="list-style-type: none">• Matt Lentz <p>Research Analyst</p> <ul style="list-style-type: none">• James Walker	<p>Property Assessment Chief Training Officer</p> <ul style="list-style-type: none">• Mark Paulat <p>Property Assessment Practices Specialist</p> <ul style="list-style-type: none">• Karla Schulte• Sarina Wiesner
<p>Technical Services tif@wisconsin.gov</p>	
<p>Community Services Specialist</p> <ul style="list-style-type: none">• Stacy Leitner• Kristin Filipiak	



Technical and Assessment Services

- Director – Scott Shields
- Education and certification
 - Staff – Mark Paulat, Karla Schulte, Sarina Wiesner
 - Contact – bapdor@wisconsin.gov
 - Publish Property Assessment Manual, 8 guides, 34 forms
 - Assessor certification, education, exams, review practices
 - Board of Review training, affidavit, and calendar
 - Farmland Advisory Council – agricultural land and use-value assessments
 - Customer service – DOR, assessors, property owners, local officials, Boards of Review



Technical and Assessment Services

- Tax Incremental Finance
 - Staff – Kristin Filipiak, Stacy Leitner
 - Contact – tif@wisconsin.gov
 - Process Tax Incremental District (TID) creations, boundary changes, project plan changes, terminations
 - Impose fees – annual, creation and boundary modification
 - Collect and post TID annual reports
 - Customer service – DOR, municipalities, consultants, and general public with TID specific questions



Technical and Assessment Services

- Technology and Applications
 - Staff – Heather Unger (Supervisor-new), Sharon Hoepfner, Tim Johnson, Matt Lentz, Matt Nelson (new), James Walker
 - Contact – otas@wisconsin.gov
 - Support to achieve statutory processes performed by MFG, LGS and EQ
 - Maintain systems, test and implement upgrades
 - Maintain documentation (system manuals, process trackers)
 - Distribute emails to customer groups
 - Maintain SLF website
 - Customer service – DOR, software vendors, local governments with filing, system and website inquiries

Assessor Certification

- Become certified by passing an exam
 - Info – revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu
 - Register and take exams through vendor Pearson VUE
 - Review DOR Study Guide – revenue.wi.gov/DORForms/pm-201.pdf
- Certifications are effective for five years
- Maintain your certification
 - Info – revenue.wi.gov/Pages/Training/assess-recert.aspx
 - Attend DOR Annual Meetings
 - Complete continuing education

Assessor Education

- Look up your education
 - Enter certification number and date of birth
 - Inquiry – ww2.revenue.wi.gov/Internet/slfassessor-inquiry.html
- See available education
 - Course dates – ww2.revenue.wi.gov/Internet/slfassessor-session.html
 - Courses – revenue.wi.gov/Pages/Training/assess-concours.aspx



2021 Board of Review (BOR)

- BOR training
 - 70.46(4) requires one BOR voting member OR to attend training session (approved by DOR-73.03(55)) within two years of BOR's first meeting
 - That member must be municipality's chief executive officer or that officer's designee
- Training opportunities
 - Wisconsin Towns Association
 - UW-Local Government Center
- Website – revenue.wi.gov/Pages/Training/bortrain.aspx



Law Changes

2019 Act 34

- Amends 70.111(1) exemption for jewelry, household furnishings and apparel
 - Personal ornaments and jewelry, family portraits, private libraries, musical instruments other than pianos, radio equipment, household furniture, equipment and furnishings, apparel, motor bicycles, electric bicycles, bicycles, and firearms if such items are kept for personal use by the owner and pianos if they are located in a residence
- Effective November 20, 2019
- Act 34 – docs.legis.wisconsin.gov/2019/related/acts/34
- AB 132 – docs.legis.wisconsin.gov/2019/proposals/ab132

2019 Act 114

- Amends 70.365
- More information on Notices of Changed Assessment
 - "Under Wisconsin law, generally, the assessor may not change the assessment property based solely on the recent arm's length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of properties that have recently sold, visit the Internet site of the Department of Revenue at revenue.wi.gov/Pages/ERETR/data-home.aspx."
- Effective January 1, 2021



2019 Act 114

- Act 114 – docs.legis.wisconsin.gov/2019/related/acts/114
- AB 691 – docs.legis.wisconsin.gov/2019/proposals/ab691
- Not using DOR form? Send to bapdor@wisconsin.gov for review.

20__ Notice of Changed Assessment

THIS IS NOT A TAX BILL

Under state law (Sec. 70.365, Wis. Stats.), your property assessment for the current year is listed below.

Property owner **Parcel Information**

Parcel no:
Address:
Legal Description:

General Information **Contact Information**

Open Book - -
 - -
Board of Review - -
 - -
Meeting Location

Assessor

Municipal Clerk

Assessment change

Year	General Property			PFC / MFL
	Land	Improvement	Total	Bldgs. on Leased Land
	\$	\$	\$	\$
	\$	\$	\$	\$
Total assessment change			\$	\$
Reason for change(s)				
Preliminary General Level of Assessment		%		
Note: If an Agricultural Land Conversion Charge Form PR-298 is enclosed, you must pay a conversion charge under state law (sec. 74.485, Wis. Stats.).				

Assessment Information

Wisconsin law requires that all taxable property (except agricultural, agricultural forest and undeveloped) is assessed at full market value as of January 1 each year. Assessments at a percentage of full market value are acceptable when applied uniformly. 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.

To appeal your assessment

First, discuss with your local assessor – minor errors and misunderstandings can often be corrected with the assessor instead of making a formal appeal.

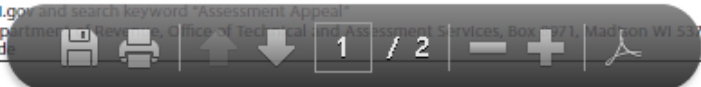
To file a formal appeal – give notice of your intent to appeal by contacting the Board of Review (BOR) clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.

To appeal your assessment in Madison or Milwaukee – you must file your appeal with that city's Board of Assessors. For more information, visit the appropriate website.

- Madison: cityofmadison.com/assessor/process/appeals.cfm
- Milwaukee: city.milwaukee.gov/AppealsandAssistance796.htm

For more information on the appeal process:

- Contact your municipal clerk listed above
- Review the "Property Assessment Appeal Guide for Wisconsin Real Property Owners"
 - » Visit revenue.wi.gov and search keyword "Assessment Appeal"
 - » Contact the Department of Revenue, Office of Technical and Assessment Services, Box 771, Madison WI 53708-8971 to request a copy of the guide.



General Information

Open Book	-	-
	-	-
Board of Review	-	-
	-	-
Meeting Location		

Contact Information

Assessor

Municipal Clerk

Assessment Information

State law (sec. [70.32](#), Wis. Stats.) requires the assessment of taxable property (except Agricultural, Agricultural Forest, and Undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.

Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's-length sale of the property without adjusting the assessed value of comparable properties in the same market area. For more information on the assessment of properties that have recently sold, visit the Internet site of the [Department of Revenue \(DOR\)](#).

2019 Act 140

- Amends 70.47(2) and BOR meeting notice
 - Prior law ...the clerk of the board shall publish a class 1 notice, place a notice in at least 3 public places and place a notice on the door of the town hall, of the village hall, of the council chambers or of the city hall of the time and place of the first meeting of the board under sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af).
 - Current law ...the clerk of the board shall publish a class 1 notice under ch. 985 of the time and place of the first meeting of the board under sub. (3) and of the requirements under sub. (7) (aa) and (ac) to (af).



2019 Act 140

- Effective March 3, 2020
- Act 140 – docs.legis.wisconsin.gov/2019/related/acts/140
- AB 661 – docs.legis.wisconsin.gov/2019/proposals/ab661

	19.84(1) requirements (Open Meeting)	70.47(2) requirements (BOR)
City of the 2nd, 3rd and 4th class	<p>Communicate meeting details to official newspaper and news media who requested notice AND one of the following options:</p> <ol style="list-style-type: none"> 1. Post a notice in at least 3 public places 2. Post notice in at least one public place and place notice on municipal website 3. Pay for publication in a news medium 	Publish Class 1 notice in official newspaper
Municipalities with official newspapers	<p>Communicate meeting details to official newspaper and news media who requested notice AND one of the following options:</p> <ol style="list-style-type: none"> 1. Post a notice in at least 3 public places 2. Post notice in at least one public place and place notice on municipal website 3. Pay for publication in a news medium 	Publish Class 1 notice in official newspaper
Municipalities WITHOUT official newspapers	<p>Communicate meeting details to news medium likely to give notice in the area and news media who requested notice AND one of the following options:</p> <ol style="list-style-type: none"> 1. Post a notice in at least 3 public places 2. Post notice in at least one public place and place notice on municipal website 3. Pay for publication in a news medium 	<p>Post in at least 3 public places OR Post in at least one place and place on municipality website</p> <p>(No later than time specified for newspaper publication)</p>

2019 Act 140

- Amends 60.307
 - Term of town assessors
 - Prior law – maximum term of three years
 - Current law – maximum term of five years
- Effective March 3, 2020
- Act 140 – docs.legis.wisconsin.gov/2019/related/acts/140
- AB 661 – docs.legis.wisconsin.gov/2019/proposals/ab661

2019 Act 185

- Created 70.47(3)(aL)2
 - Regardless of whether the 2020 assessment roll is completed at the time of the 45-day period beginning on the 4th Monday of April, the board may publish a class 1 notice under ch. 985 that the board has adjourned and will proceed under sub. (2)
 - Only for the 2020 assessment roll
- Effective April 15, 2020
- Act 185 – docs.legis.wisconsin.gov/2019/related/acts/185
- AB 1038 – docs.legis.wisconsin.gov/2019/proposals/ab1038



2021 Wisconsin Property Assessment Manual

2021 Wisconsin Property Assessment Manual

- Draft changes posted July 31, 2020 for comment
 - Public hearing August 19, 2020
 - Concluded August 21, 2020
 - Eight comments received
- Second comment period October ##, 2020
 - Chapters posted with proposed updates different than August versions
 - Concluded October ##, 2020

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Remove obsolete Annual Assessment Report (AAR) information – Ch 1
 - Assessors were required to complete an AAR from 2014 to 2019
 - AAR was provided to the municipality and DOR
 - Starting in 2020, assessors were not required to complete
 - DOR provided an AAR template – assessors and municipalities can determine if completion assists with communication of assessment process
 - Update USPAP information – Ch 1
 - Section titles of USPAP updated
 - Added minimum age for assessor certification – Ch 1, 2
 - State laws for government officials, liabilities and ability to sign contracts require minimum age of 18

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Update assessor continuing education information – Ch 2
 - Consistency with Chapter Tax 12
 - Minimum numbers of hours for course to qualify now 0.5 versus 2.5
 - Quiz recommended for online courses
 - Update Notice of Changed Assessment information – Ch 4, 7, 8, 21
 - Act 114 requires additional information on notices starting in 2021
 - Add information on documenting requests to review property – Ch 5
 - Including contact and request process, dates, names, etc. on property record

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Income approach information – Ch 9
 - Remove portion and place in Ch 13
 - Add general information
 - Remove outdated store references (Kmart, Shopko) – Ch 13
 - Update dark store definition – Ch 13
 - Language from court case (2013 Bonstores Realty One LLC v. Wauwatosa)
 - Leased fee information – Ch 13
 - Add portion from Ch 9

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Add direct capitalization information – Ch 13
 - Used when properties are operating on stabilized basis (Appraisal Institute)
 - Clarify hotel valuation – Ch 13
 - Value the real estate, not the quality of management
 - Clarify landfill valuation – Ch 13
 - Value according to 70.32 and WPAM
 - Clarify agricultural land conversion charge process – Ch 14
 - Added information when agricultural land goes to manufacturing
 - Reorganized general section providing more information

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Updated Chapter Tax 18 Conservation Programs – Pg 3, 4, 8, 10, 12
 - Annual updates, CREP update, HFRP update, RCPP update
 - 2021 use-value calculation and council members – Ch 14 Appendix B
 - Added exemption clarification – Ch 17, 19
 - If machines, tools, or patterns were misclassified or meet the machinery exemption, the exemption under 70.111(27) can still apply
 - Removed clean food processing equipment bullet – Ch 18
 - Recent Tax Appeals Commission decision

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Clarified exemption request process – Ch 20
 - Exemption request form (1) complete entire form – failure to do so may result in denial of exemption (2) completed form and attachments must be filed by March 1 to be eligible for exemption for the current year
 - Status of the property as of the current January 1 assessment date determines eligibility for the current year
 - Update Board of Review notice process – Ch 21
 - Act 140

2021 Wisconsin Property Assessment Manual

- Summary of proposed updates
 - Clarified exemption request process – Glossary
 - Update apportionment
 - Remove Electronic Exempt Computer Report
 - Update Fee simple definition for consistency with Appraisal Institute
 - Update Leased Fee interest for consistency with Appraisal Institute
 - Added Tenant definition from Appraisal Institute



2021 Forms and Guides



2021 State Prescribed Forms

- PA-003 and PE-106
 - Annual updates – Statement of Personal Property; Fixed Asset Schedule
- PR-230 – Property Tax Exemption Request
 - Clarify two filing requirements (1) complete entire form – failure to do so may result in exemption denial (2) completed form/attachments must be filed by March 1 to be eligible for exemption for the current year
- PR-301 – Notice of Changed Assessment
 - 2019 Act 114
 - Effective for all notices starting January 1, 2021
 - Additional information required – see law change section



2021 State Prescribed Forms

- NEW *optional* – combined notice
 - Provides notice of assessment *and* notice conversion charge
 - Assessor *may* choose to use this one form versus two separate forms
- Using a version other than state prescribed form?
 - Submit to bapdor@wisconsin.gov for approval

_____ of _____ County
20__ Notice of Changed Assessment and Conversion Charge

THIS IS NOT A TAX BILL

Under state law (sec. [70.365](#), Wis. Stats.), your property assessment for the current year is listed below.

Property Owner	Parcel Information
<div style="border: 1px solid #00aaff; width: 100%; height: 100%;"></div>	Parcel No: Address: Legal Description:

General Information	Contact Information
Open Book - - - - Board of Review - - - - Meeting Location	Assessor Municipal Clerk

Assessment Information
 State law (sec. [70.32](#), Wis. Stats.) requires the assessment of taxable property (except Agricultural, Agricultural Forest, and Undeveloped) at full value as of January 1 each year. Assessments at a percentage of full value are acceptable when applied uniformly. To determine if your assessment is fair, you must analyze it in relation to full value. This is done by dividing your assessment by the general level of assessment for your municipality.
 Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's-length sale of the property without adjusting the assessed value of comparable properties in the same market area. For more information on the assessment of properties that have recently sold, visit the Internet site of the [Department of Revenue \(DOR\)](#).

Assessment Change

Year	General Property			PFC/MFL
	Land	Improvement	Total	Bldgs. on Leased Land
	\$	\$	\$	\$
	\$	\$	\$	\$
Total Assessment Change			\$	\$
Reason for Change(s)				
Preliminary General Level of Assessment				

Agricultural Land Conversion Charge
 State law (sec. [74.485](#), Wis. Stats.) requires a charge for land converted from agricultural use to residential, commercial, manufacturing, or exempt. If you disagree with the assessment, you may appeal the conversion, classification change from Agricultural at the local Board of Review (BOR). See the [DOR Internet](#) site for additional information and common questions.

Acres Potentially Subject to Conversion Charge

Converted Acres	Charge Per Acre
More than 30	\$
10 to 30	\$
Less than 10	\$

To Appeal Your Assessment
First, discuss with your local assessor – questions can often be answered by the assessor and not require an appeal to BOR.
To file a formal appeal – give notice of your intent to appeal by contacting the BOR clerk at least 48 hours before the BOR begins. Complete and file your appeal form with the BOR clerk no later than the first two hours of the BOR's first meeting. Make sure you file a completed form or the BOR may not review your appeal.
For more information on the appeal process:

- Contact your municipal clerk listed above
- Review the "[Guide for Property Owners](#)" or contact the DOR for a paper copy (email: bapdor@wisconsin.gov; phone: (608) 266-7750).

2021 Forms

- Agricultural Use Value Conversion Charge Report
 - Optional form for assessor to provide information to county treasurer
 - Updated to include the charge per acre
 - Report – revenue.wi.gov/Documents/2008uvworst.pdf
- Requesting Notices of Changed Assessment or Assessment Rolls from the county?
 - Submit 10 business days in advance



2021 Assessment Guides

- New guide for property owners
 - Combines any unique content from Mobile Home Guide and Appeal Guide into Guide for Property Owners
 - Appeal Guide and Mobile Home Guide will be retired for 2021



Annual Assessment Report



Annual Assessment Report (AAR)

- 2020 reviews of the 2019 AARs
 - Total: 312 AARs
 - Revaluations: 57
 - Exterior revaluations: 24
 - Interim market updates: 131
 - Maintenance: 100



Annual Assessment Report (AAR)

- 85 assessors with continued issues past two years
- Action taken
 - Emailed in 2019 with list of issues to correct
 - Emailed in 2020 with list of continued issues
 - Required response to 2020 email with a plan to correct practices
 - Those who were non-responsive were sent a final request – DOR would notify the municipalities unless a plan was provided



Annual Assessment Report (AAR)

- AAR common issues
 - Lack of agricultural use value adjustments
 - Lack of attachments
 - Failure to complete annual inspection requirements
 - Sales
 - New construction and other building permits
 - Classification (agricultural, undeveloped, agricultural forest)
 - Property record non-compliance



Annual Assessment Report (AAR)

- AAR no longer required based on feedback from assessors and municipal officials
 - Web page – revenue.wi.gov/Pages/FAQS/slf-aar.aspx
- DOR continues to provide fillable AAR (PR-800) template
 - Optional
 - Available for assessors to communicate with the municipality/public
 - DOR does not collect
 - Web page – revenue.wi.gov/Pages/Form/govasst-Home.aspx



Annual Assessment Summary Report

- Launched April 8, 2020
- Goal – provide local government officials a summary of assessment information
- Property owners should find the information helpful as well
- Report captures information annually provided to DOR
 - Assessment information populates (1) after an assessor submits a Municipal Assessment Report (2) after clerk submits a Statement of Assessment



Annual Assessment Summary Report

- Automatically generated, nothing for the assessor to do for this report aside from MAR already being filed
- Publicly available on DOR website
- Report web page – revenue.wi.gov/Pages/home.aspx



DOR Assessor Practice Review Process



DOR Process – Summary

- Receive information
- Initial review, determine if practice review
- Collect information – continuous
- Conduct practices review
 - State laws and WPAM provide minimum requirements each year
 - Assessment type will determine items in addition to minimum requirements
- Determine course of action



DOR Process – Summary

- Review statistics
 - 2014: 9 reviews
 - 5 filed with DOR
 - 4 DOR initiated – late/non-filer of DOR reports
 - 2015: 15 reviews
 - 1 filed with DOR
 - 14 DOR initiated – late/non-filer of DOR reports
 - 2016: 15 reviews
 - 11 filed with DOR
 - 4 DOR initiated – late/non-filer of DOR reports



DOR Process – Summary

- Review statistics
 - 2017: 13 reviews
 - 8 filed with DOR
 - 5 DOR initiated – late/non-filer of DOR reports
 - 2018: 6 reviews
 - 6 filed with DOR
 - 0 DOR initiated
 - 2019: 8 reviews
 - 3 filed with DOR
 - 5 DOR initiated – income tax and DOR field review



DOR Process – Summary

- Review statistics
 - 2020: 2 reviews to date
 - 1 filed with DOR
 - 1 DOR initiated – EQ field review
 - Totals: 68 reviews
 - 1 DOR revoked certification
 - 10 did not renew certification
 - 7 voluntarily relinquished certification

DOR Receives Information, Initial Review

- DOR receives phone call, email, letter (filer)
- Initial review
 - Determine if assessor practice review or another process, example:
 - Filer alleges increase in assessed value is wrong – refer to DOR Appeal Guide
 - Filer alleges assessment notice not sent – commence practice review
 - Municipality alleges contract issue – refer to municipal attorney
 - Follow up contacts with filer, assessor, etc.
 - Inquiry or issue can be miscommunication – contact with filer and assessor can resolve with no further DOR action
 - Clarify filer information and describe available processes



DOR Receives Information, Initial Review

- DOR sends cover letter and Review of Assessor's Practices Form (PA-098)
- Cover letter explains information needed, what DOR reviews and does not review
- Three weeks for filer to respond
- Form not required for DOR review
- DOR will not complete a review and send close to filer if:
 - No form provided *or*
 - No specific information provided

PA-098 Cover Letter

Date

Property Owner/Requestor

Property Owner/Requestor Address

Property Owner/Requestor City, WI Zip

Dear Property Owner:

The Wisconsin Department of Revenue (DOR) is responding to your Date phone call to DOR staff name, regarding the (issue) in the Municipality, County. After our conversation, we understand it is your intent to file a *Request for Review of Assessor's Practices Form (PA-098)*. If you choose to file, first consider the following information on DOR's review process.

DOR Review Process

- We review assessor practice petitions involving fraud, neglect or misconduct. Under state law, DOR may order corrective action, suspend an assessor's certification or revoke an assessor's certification.
- Note: Differences in opinion of assessed value are not grounds for review. You must address these issues through the property assessment appeal process.

Property Assessment Appeal Process

You may appeal your property assessment or property tax:

- Property assessment appeals
 - If you do not agree with your assessment, appeal to the local Board of Review (BOR)
 - Contact the municipal clerk for information, including when the BOR meets
 - If you do not agree with the BOR decision, you may appeal to DOR or the circuit court
- Property tax appeals
 - File a claim with the municipality by January 31
 - If the municipality denies the claim or takes no action, you may appeal to the circuit court

Request for Review of Assessor's Practices – submit by Date

1. Complete the enclosed *Request for Review of Assessor's Practices Form (PA-098)* – you must provide information supporting any allegations of fraud, neglect or misconduct
2. Supporting documents – include any written documents or other information you feel demonstrates fraud, neglect or misconduct

We may provide the assessor with a copy of your form and attachments. Information provided is also subject to disclosure under Wisconsin Open Records Law.

I hope you find this information helpful.

Sincerely,

Reviewer Name

Office of Technical and Assessment Services

Enclosures:

- PA-098 Request for Review of Assessor's Practices
- Property Assessment Appeal Guide

File this form with the Wisconsin Department of Revenue (DOR) if you have a complaint against a municipal assessor **only** for reasons of fraud, neglect, incompetency or misconduct. Filing this request is not part of the property assessment appeal process. If you would like to object to the method used and/or the amount of your assessment, you must go through the property assessment appeal process. For more details, review the Property Assessment Appeal Guide for Wisconsin Real Property Owners at: revenue.wi.gov/pubs/slf/pb055.pdf.

Send completed form and associated documents to DOR within 20 days.

Wisconsin Department of Revenue
Office of Technical & Assessment Services
PO Box 8971 #6-97
Madison WI 53708-8971

Note:

- DOR has authority to investigate and take corrective action, or suspend or revoke certification
- We may provide a copy of your submitted form and documents to the assessor who is the focus of the review

Section 1: Property Owner and Property Information

Owner name			Taxation district (Check one) <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City			County
Mailing address						Municipality
City	State	Zip	Street address of property			
Phone () -	Email		City	State	Zip	

Section 2: Assessor Information – (complete what you can)

Name			Company name			
Mailing address						Phone () -
City	State	Zip	Email			

Section 3: Review Request Details

Provide detailed responses to the questions below. Attach additional sheet(s) to explain each response.

- Describe the issue(s). Provide copies of any documents or other relevant materials to assist in our investigation.
- Have you made other attempts to resolve the issue(s)? Yes No
- Have you appealed your assessment to the local Board of Review? Yes No
- Have you made prior complaints against this assessor? Yes No If yes, provide dates.
- Who else has information related to the issue(s)? Provide name, address, email and phone number for each person. Include a brief description of the information he/she can provide.

Owner Sign Here ▶	Name (please print)		- For DOR use only - Complaint no. _____ Date received _____	
	Signature	Date - -		



Collect Information

- Receipt of information/form – qualifies as practice review
- Initial request to assessor
 - Type of assessment (full revaluation, exterior revaluation, interim marker update, maintenance)
 - Open Book dates
 - Board of Review dates
 - Length assessing municipality
 - Property records, notices, sales verification, etc.
 - Additional information based on the requestor's allegations

Initial Request to Assessor for Review of Practices

Date

Assessor Name

Assessor Address

City, State, Zip

Dear Mr./Ms. Assessor:

The Wisconsin Department of Revenue (DOR) received a *Request for Review of Assessor's Practices (Form PA-098)* on property you assess in the Municipality, County. Listed below is information you must provide to DOR for further review.

Provide DOR with Year assessment information:

Requested information, provide:

1. Type of assessment (full revaluation, exterior revaluation, interim marker update, maintenance)
2. Open Book dates
3. Board of Review dates
4. How long you have been the assessor in the Municipality

Incorrect assessment practice allegation and information to provide DOR

Allegation 1: (Insert text of allegation)

Requested information, provide:

5. Insert text of requested information

Allegation 2: (Insert text of second allegation, etc.)

Requested information for parcels listed above, provide:

6. Insert text of requested information

Send the requested information to me at firstname.lastname@wisconsin.gov by MONTH DD, YYYY. Identify each response with the request number above.

If you have questions, contact me at (XXX) XXX-XXXX. Thank you for your cooperation.

Sincerely,

Reviewer Name

Property Assessment Practices Specialist



Collect Information

- Requests to others
 - Municipality (ex: clarify/confirm open book, board of review)
 - County (ex: clarify/confirm assessment notice, assessment roll request dates)
- Follow up with assessor, request additional information as necessary
 - Request for explanations of process
 - Clarify statements/information from municipality/county/others



Conduct Practices Review

- Review assessor's response(s) and any material provided
- Lists each allegation, identify associated law and/or practice
- Summarize
 - Information from filer/questions asked of assessor
 - Assessor's responses/explanation
 - Standards/requirements from state law and WPAM
 - Findings – does assessor's information agree with state law/WPAM?
- Process for determining assessment practice compliance with state law, WPAM and next steps



Conduct Practices Review

- Findings and action based on assessor certification law 73.09
 - Fraud – intentional perversion of truth to induce another to part with something of value or to surrender a legal right
 - Deceit – act of causing someone to accept as true or valid what is false or invalid
 - Negligence – failure to exercise the care a reasonably prudent person would exercise in like circumstances
 - Incompetence – not legally qualified to, inadequate to, or unsuitable for a particular purpose
 - Misconduct – intentional wrongdoing



Determine Course of Action

- Actions can be one or more of the following
 - Dismissal (ex: valuation issue through BOR)
 - Recommendations for improvement
 - Required training
 - Voluntarily relinquish certification in lieu of revocation
 - Suspension, revocation



Determine Course of Action

- Review is detailed in the close letter and includes
 - Summary of allegation(s)
 - DOR's findings
 - Summary of responses
 - Actions to be corrected by the assessor
 - Any enclosures
- Close letters to requestor, assessor, municipality with resolution and any action



Determine Course of Action

- Follow up – when practices need improvement but do not result in relinquishment, suspension or cert revocation
 - Before any Notice of Changed Assessments are sent for the next assessment year
 - Typically, a reminder letter is sent to the assessor in January of the year following the close letter. The original close letter is attached to the reminder.
 - If the assessor is still non-compliant with the WPAM and/or state law, actions can include one or more of the following – suspension, revocation, onsite reviews, review notification to all jurisdictions under assessor’s control

Close With No Follow Up

Date

Assessor Name

Assessor Address

City, State, Zip

Dear Mr./Ms. Assessor:

The Wisconsin Department of Revenue (DOR) completed a review of materials you provided in response to our date request. The review of your assessment practices was requested by property owner name in the Municipality, County.

Under state law (sec. 73.09(7), Wis. Stats.), DOR has the authority to investigate assessors and order corrective action, or suspend or revoke certification. Below are three allegations raised by requestor, a summary of our review, your responses, and our instructions,

Allegation 1 – Incorrect Inspection practices

- DOR review –
- Summary of your responses –
- DOR instruction –

Allegation 2 – Provided inaccurate information on the Board of Review (BOR) process

- DOR review –
- Summary of your responses –
- DOR instruction –

We are issuing this letter with the expectation that you follow the instructions. DOR considers this matter closed. You may contest these findings by contacting (name), Deputy Administrator, Division of State and Local Finance within 20 days. If you do not contest this finding within 20 days, you are expected to comply with the letter.

Thank you for your cooperation. Contact us with any questions.

Sincerely,

Name, Director

Technical and Assessment Services

cc: Name, Administrator, Division of State And Local Finance

Name, Director, Equalization

Close With Follow Up

Date

Assessor Name

Assessor Address

City, State, Zip

Dear Mr./Ms. Assessor:

The Wisconsin Department of Revenue (DOR) completed a review of materials you provided in response to our date request. The review of your assessment practices was requested by property owner **name** in the **Municipality, County**.

Under state law, (sec. 73.09(7), Wis. Stats.), DOR has the authority to investigate assessors and order corrective action, or suspend or revoke certification. Based on our review, your practices do not follow state law and the Wisconsin Property Assessment Manual (WPAM).

Below is the allegation raised by **Requestor**, DOR identified issues, summaries of your responses, and our instructions to correct your assessment practices.

Property Owner Allegation

Allegation –

- DOR review –
- Summary of your response –
- DOR instruction –

DOR Identified Issues

Issue 1 –

- DOR review –
- Summary of your response –
- DOR instruction –

Next Steps

1. Provide DOR **YYYY** assessment information
2. Complete all items listed above under "DOR instruction"

We are issuing this letter with the expectation you follow the instructions. We will review the requested **XXXX** assessment records and determine if you changed your practices to comply with state law and the WPAM.

Do not distribute **YYYY** Notices of Assessment or conduct Open Book in any jurisdictions you assess until our review is complete.

You may contest these findings by contacting **(name)**, Deputy Administrator, Division of State and Local Finance within 20 days. If you do not contest this finding within 20 days, you are expected to comply with the letter. Thank you for your cooperation.

Sincerely,

Name, Director

Technical and Assessment Services

cc: **Name**, Administrator, Division of State and Local Finance

Name, Director, Equalization



Annual Assessment Requirements



Review Before Becoming the Assessor

- Review paper and electronic records
 - Compare to WPAM requirements
 - Determine impact for contract with municipality
 - Assessor who signs assessment roll responsible for assessment process and records compliance with state law and WPAM
- Request prior year Roll, Open Book, Board of Review
- Determine last revaluation – assessment compliance issues?
- Experience with property types – commercial, waterfront, downtown, recreational, etc.

Assessor

- Responsible for assessment process
 - Discover – real and personal property subject to tax
 - List – property characteristics
 - Value – determine value subject to tax
- Follow state law, court cases and Assessment Manual
 - Law – docs.legis.wisconsin.gov/statutes/prefaces/toc
 - Court cases – summarized in Manual
 - Manual – revenue.wi.gov/Pages/HTML/govpub.aspx#property



Assessment Types

- Full revaluation – values and records are outdated or confidence in accuracy is lost
- Exterior revaluation – when updates and questions can be verified without interior inspection
- Interim market update – records reliable, assessment level unacceptable variance in certain neighborhoods
- Maintenance – records reliable, assessment level acceptable



Assessment Types

- State law standard – 70.05 assessment compliance
 - Assessments must be within 10% of the equalized value once every five years
 - DOR orders a state supervised assessment (full revaluation) after six years of non-compliance
 - Municipality pays for DOR time and revaluation



Annual Assessment Requirements

- Real property valuation and inspections
 - New construction, demolitions, remodeling, annexations, exemptions – existing, new requests
 - State laws – 70.10, 70.12, 70.32
 - WPAM – Ch 4, 7, 9, 20
- Real property classification
 - Physically inspect each year
 - Collect additional information – questionnaires, interview owner
 - Determine eligibility – agricultural, agricultural forest, undeveloped, drainage ditch
 - State law – 70.32
 - WPAM – Ch 4, 7, 14, 14 Appendix D, 15



Annual Assessment Requirements

- Sales – review each real estate transfer return
 - Inspect each property that sold – review characteristics at time of sale
 - Collect additional information – ex: questionnaires, interviews
 - Report to DOR – validate usability of sales, verify sales attributes
 - State laws – 70.32, 70.57, 73.03
 - WPAM – Ch 4, 7, 9, 10
- Personal property valuation
 - Distribute Statements of Personal Property (PA-003) – due March 1
 - Distribute Notices (PR-299) as appropriate
 - State laws – 70.13, 70.18, 70.34, 70.35
 - WPAM – Ch 17, 19



Annual Assessment Requirements

- Notices of Property Interior Inspection – 70.05
- Notices of Assessment – 70.365
- Notices of Conversion Charge – 70.365 and 74.485
- Add omitted property – 70.44
- Correct errors – 70.43
- Hold Open Book, complete PR-130 – 70.45
- Complete Assessment Roll – 70.50
- Sign affidavit – 70.49



Annual Assessment Requirements

- Attend Board of Review – 70.47 and 70.48
- Complete and finalize reports
 - Municipal Assessment Report to DOR – 73.03, 66.1105(6)
 - Agricultural Conversion Report to county treasurer – 74.485
 - Annual Assessment Report to municipality and DOR for 2019 – 73.03

2021 Considerations

- See DOR information – revenue.wi.gov/Pages/News/2020/wi-covid-19.aspx
- Assessors should discuss assessment work with the municipality and determine contract changes as appropriate
- 70.32 requires assessments based on actual view or the best information available
 - If inspections cannot be completed, consider using other data sources
 - See WPAM Ch 9



2021 Considerations

- Interior and exterior view provides the most accurate information though may not always be possible
- Requesting interior view of a property
 - State law requires notice – Request to View Property Notice (PR-300)
 - DOR recommends regular mail, allow 14 calendar days for a response
- Revaluation – contact may be supplemented with notice in local paper or notice in recent tax bill



2021 Considerations

- If property owners do not respond to initial contact
 - Optional next step – obtain consent or denial to view in person
 - Property owner is unavailable – leave door hanger with contact info
 - Remaining unresponsive property owners – certified letter (Request to View Property Notice – PR 300), allow 14 calendar days to respond
- Maintain list of denials
- Update each property record with specifics

2021 Considerations

- If a written request for interior and/or exterior view is refused, base the assessment on the best information available
 - Request a view of the property (see Ch 5-10 Notification Process)
 - View property from a public area (ex: a road)
 - Request data from the property owner (ex: construction contracts, leases, operating expenses, receipts, blueprints, video and/or photographs, etc.)
 - Obtain other information (ex: sales listing, building permits)



Property Records

WPAM – Property Record Card

- Minimum requirements
 - Parcel
 - Parcel number, legal description, owner name and address, acres by class (dimensions if <1), total acres, land value by class, total land value, imp value by class, total imp value, total value, value determination, land sketch or parcel identified on map
 - Major buildings
 - Height, type, exterior wall, age, basement, heating/air, condition, other features, quality of construction, attachments, sq ft, sketch with dimensions, interior view date/who, exterior view date/who
 - See WPAM Ch 4, 7, 8

inquiries to the appropriate parties by mail in order to obtain the necessary information for completing the property record and/or evaluating the property characteristics at the time of

sale. Only when both a physical viewing and mail inquiry are unsuccessful, may the assessor resort to public information, including MLS data and data on the Internet

In order to develop accurate and equitable assessments and provide a sustainable defense, it is beneficial to complete the property record in its entirety. Minimally, the property record must contain the following information:

Parcel:

- Parcel Number
- Legal Description
- Owner Name & Address
- Number of Acres by Class (if less than one acre, then area and/or dimensions)
- Total Acres for the Parcel
- Land Value by Class and Subclass, if appropriate
- Total Land Value for the Parcel
- Improvement Value by Class sub classes see MAR List.
- Total Improvement Value for the Parcel
- Total Value for Parcel (must agree with Assessment Roll)
- Document how the final value was determined, with a level of detail comparable to the pricing ladder on the [PA-500](#)
- Land sketch or parcel identified on parcel map

Major Buildings:

- Story Height
- Building Type/Style
- Exterior Wall Construction
- Age (Condition, effective age) (Percent good)
- Basement
- Heating/Air Conditioning

Major Buildings, cont.:

- Living Accommodations
- Physical Condition Interior
- Physical Condition Exterior
- Other Features, for example:
 - Residential: fireplaces, plumbing features, built in garages, etc.
 - Commercial: sprinklers, elevators, fire proofing, roof type, etc.
- Quality of Construction
- Attachments
- Square Footage/Living Areas
- Building sketch with dimensions
- Land improvements
- Date of most recent interior viewing and identification of person who conducted viewing
- Date of most recent exterior viewing and identification of person who conducted viewing

Other Building Improvements:

- Structure Type
- Construction Type
- Size
- Quality
- Age (Condition, effective age) (Percent good)
- Modifications, as provided for in Volume 2
- Condition

Please refer to Volume 2 of the *Wisconsin Property Assessment Manual* for detailed property record specifications. The above list is not an all-inclusive list.

In order to maintain accurate property records, the assessor must complete the following on an annual basis and update the records as appropriate.

- Physically inspect new construction, annexed properties, and exempt status changes.
- Physically inspect properties affected by demolitions, fire, or remodeling and major building changes which typically require a building permit.
 - Re-inspect improved properties under construction over a period of years.



Property Records

- CAMA systems may contain all required information
- Assessor's responsibility to know how to produce information compliant with the WPAM
- Electronic information required
- Confirm all information is included in a request for a record



Property Records

- Requests – recognize the complete property record
 - Dimensions of buildings
 - Description of improvement type
 - Year built
 - OBI's
 - Sales grid – correct attributes on record support sales comparison
 - Verification of property attributes/PRC is tested in the sales comparison approach
 - Information on the PRC is expected in a request from the property owner



Common Missing Information

- Inspection notes
- Year built
- Sewer/water – municipal or private
- Sketches and photos
- OBIs
- Agricultural land verification and updates
- Price ladder
- Land table
- Questionnaires

500 V VACANT D DWELLING O OTHER D
 CLASS 1
 HEIGHT 1.0
 STYLE 1
 505 01 RANCH 06 CONTEMPORARY 11 DUPLEX
 02 BI-LEVEL 07 TOWN HOUSE 12 CONDO
 03 SPLIT 08 RESIDENCE OS 13 OTHER
 04 CAPE COD 08 EXEC/MANSION 14 MOBILE
 05 COLONIAL 10 COTTAGE 15 APTMNT
 EXTERIOR WALL CONSTRUCTION 4
 01 WOOD 07 BRICK 13 MASONRY VEN.
 02 BLOCK 08 STONE 14 SIP
 505 03 STUCCO 09 MSNRY/FR 15 LOG
 04 ALUM/VINYL 10 HBD/PLY 16 HAND-HEWN LOG
 05 CEM.FIBER 11 SHNGL/SHK 17 OVERSIZED LOG
 06 METAL 12 EIFS 18 OTHER
 510 AGE EFFECTIVE 1978
 ERECTED 1978 REMODELED
 515 BASEMENT 1
 1-NONE 2-CRAWL 3-CRAWL/BSMT 4-BSMT
 HEATING 5
 1 NONE 2 BASIC 3 A/C 4 A/C(SEP DUCTS) 5 SPACE
 520 FUEL TYPE 1-GAS 2-ELECT 3-OIL
 4-WD/COAL INDR 5-WD/COAL OUTDR 6-WD/COAL SPACE
 SYSTEM TYPE 1
 1 WARM AIR 2 ELECT 3 HOTWATER 4 STEAM
 LIVING ACCOMMODATIONS
 TOTAL 3 BED ROOMS 2 FAMILY ROOM
 525 FULL HALF ADDNL TOTAL
 BATHS BATHS FIXT FIXTURES
 ROUGH-INS WHIRLPOOL HOT TUB
 530 KITCHEN RATING 3 BATH RATING
 1-VG 2-G 3-AV 4-P 1-VG 2-G 3-AV 4-P
 540 INTERIOR COND RELATIVE TO EXTERIOR
 1-BETTER 2-SAME 3-POORER 2
 550 PHYSICAL CONDITION 1-GD 2-AV 3-PR 4-UN 3
 OTHER FEATURES
 551 1 MASONRY ADJ
 552 2 REC ROOM
 553 3 WB FP:STACKS OPENINGS
 554 4 MTL FP:STACKS OPENINGS
 555 5 GAS FP
 556 6 BASEMENT GARAGE, NO. CARS
 557 7 BUILT-IN GARAGE, NO. CARS TYPE
 558 8 DORMERS, TYPE: 0 L.F.
 559 9 TOTAL ADD'NL OTHER FEATURES
 NEGATIVE ENERGY ADJUSTMENT N
 TOTAL OTHER FEATURES
 GRADEFACTOR AA A B C D E E -
 560 COST & DESIGN FACTOR - 0.57
 CDU EX VG GD AV FR PR VP UN ER

LIVING AREAS											
570			575			580					
BASEMENT FIN BSMT LIV			ADD'NL FLOOR ATTIC FIN			ATTIC UNFIN 1/2 STY UNFN					
FIRST FLOOR 938			1/2 STORY FIN			UNFIN ROOM					
SECOND FLR						TOT LIV AREA 938					
ATTACHMENTS					ATTACHMENT CODES						
1ST	2ND	3RD	AREA	POINTS	11 OFF	21 OMP	13 FR GAR	12 EFP	22 EMP	23 M GAR	
601					30 CARPORT	32 CANOPY					
602					31 WOOD DECK	31C CDR/RDWD DECK					
603					31M METAL DECK	31P POLYMER DECK					
604					31V VINYL DECK						
605					33 CONC/M PATIO						
606					34 STN/TL PATIO	35 MS/TERRACE					
					99 ADD'L ATTACHMENT POINTS						
OTHER BUILDING IMPROVEMENTS											
TYPE	CONST	YEAR	SIZE	HGT	GRADE	COND	R	C	N	L	D
701											
702											
703											
704											
705											
706											
707											
708											
709											
710											
COND/DES/USFL	NO.	EX	VG	G	AV	FR	PR	VP	UN	UNF	
EXTERIOR WALLS						X					
ROOF & COVER						X					
WINDOWS & DOORS						X					
HEATING							X				
ELECTRICAL						X					
PLUMBING											
B											
REC ROOM											
OTHER											
KITCHEN						X					
DINING ROOM											
LIVING ROOM						X					
BATHROOM											
POWDER RM											
1st											
BEDROOM											
FAMILY ROOM											
OTHER											
KITCHEN											
DINING ROOM											
LIVING ROOM											
2nd											
BATHROOM											
OR											
ATT											
BEDROOM											
OTHER											
3rd											
LIVING AREA											

02200800001
 1 of 0
 4/9/2019

DWELLING COMPUTATIONS	
FIRST FLOOR	73064
SECOND FLOOR	
ADDITIONAL STORY	
1/2 STORY	
ATTIC	
UNFINISHED AREA	
BASEMENT	- 13974
F B L A	
ENERGY ADJUSTMENT	
HEATING/AC	- 3554
PLUMBING	- 4500
OTHER FEATURES	
ATTACHMENTS	
ADJUSTED BASE	51036
GRADE FACTOR	0.45
COST & DESIGN FACTOR	-0.57
RCN UNADJUSTED	9875
LOCAL MODIFIER	1.3000
RCN	12838
% GOOD	0.48
R C N L D	6162
TOTAL IMPROVEMENT VALUE	6200

PA500A LOCATION Improving Stable X Declining



APN: 064002060000
 15650 STATE ROAD 133
 SEC. 15-T7N-R4W GOVT LOT 3 S OF HWY (781/655)

Last Year - Impr : 11600 Land : 24100 Total : 35700

LandType	Value	Type	MktAdj	ValAdj	Influence	Value
4 D2	Acre	15 Acres at \$260 Per Acre	1,000	1,000	0 - 0% 0 - 0% 0 - 0%	3,900
	Std. use per acre : 0	Est Ratio : 0 Adj Value : 0 %Used : 100	Ag Value By Use : 0.00			
4 D3	Acre	5 Acres at \$188 Per Acre	1,000	1,000	0 - 0% 0 - 0% 0 - 0%	900
	Std. use per acre : 0	Est Ratio : 0 Adj Value : 0 %Used : 100	Ag Value By Use : 0.00			
4 DP	Acre	25.84 Acres at \$75 Per Acre	1,000	1,000	0 - 0% 0 - 0% 0 - 0%	1,900
	Std. use per acre : 0	Est Ratio : 0 Adj Value : 0 %Used : 100	Ag Value By Use : 0.00			
5 E3	Acre	2 Acres at \$200 Per Acre	1,000	1,000	0 - 0% 0 - 0% 0 - 0%	400
	Std. use per acre : 0	Est Ratio : 0 Adj Value : 0 %Used : 100	Ag Value By Use : 0.00			
7 O	Acre	1 Acres at \$10,000 Per Acre	1,000	1,000	0 - 0% 0 - 0% 0 - 0%	10,000
	Std. use per acre : 0	Est Ratio : 0 Adj Value : 0 %Used : 100	Ag Value By Use : 0.00			
5M 5M	Acre	7 Acres at \$1,000 Per Acre	1,000	1,000	0 - 0% 0 - 0% 0 - 0%	7,000
	Std. use per acre : 0	Est Ratio : 0 Adj Value : 0 %Used : 100	Ag Value By Use : 0.00			

Home # 1 1½ Story Wood Residence O/S

Age: Erected	1928	Effective	0	Base	2011	Total Rooms	6	Full Baths		Energy Adj :		
Bedrooms	4	Half Baths		Heating A/C	1,248	Bedrooms	4	Half Baths		Plumb Fixtures -5	(3) (2,700)	
Family Rooms		Addl Fixtur		Rough-Ins		Family Rooms		Addl Fixtur		Hot Tub	WhirlPool	
Ext. Wall		Area		Total Other Features Amt :		Ext. Wall		Area		Total Attachments Amt :	3,880	
Value				Adjusted Base Price :	82,613	Value				Grade Factor :	.55	
First Floor	Frame		908	71,190		First Floor	Frame		908	71,190	Cost & Design	0
Second Floor	Frame					Second Floor	Frame				Market Adj	1.1
Addl Story	Frame					Addl Story	Frame				Building Adj	1
½ Story	Frame		454	16,216		½ Story	Frame		454	16,216	Local Modifier	1
Attic	Frame					Attic	Frame				RCN	49,981
Fin Bsmt Liv Area	SFLA					Fin Bsmt Liv Area	SFLA				Percent Good :	%5
Effective Living Area			1,248			Effective Living Area			1,248		RCNLD	2,499
Unfin Room	x 1.00 =					Unfin Room	x 1.00 =				Percent Comp	%100
½ Story Unfin	x 0.75 =					½ Story Unfin	x 0.75 =					
Attic Unfin	x 0.50 =					Attic Unfin	x 0.50 =					
Price Per SF	20 x Total					Price Per SF	20 x Total					
Basement SF.	454		7,726			Basement SF.	454		7,726			
Crawl SF.						Crawl SF.						
First Floor	908		(13,699)			First Floor	908		(13,699)			
Net Basement Adj.			(5,973)			Net Basement Adj.			(5,973)		***** SAY	2,500

Attachments - Home # 1

Type	Description	Area	Total
11f	Open Frame/CB Porch - 1st Floor	192	3880

Other Building Improvements	Land	Grade	Loc. Mod	RCN Cond.	% Mkt. Adj.	Mkt. Adj2	% RCNLD	
W/S ABANDONED \	1 0	7	1,000	1,000	00%	1.1 1	100	
AS1 NO VALUE	1 0	7	1,000 Diameter : 18	Height : 50	1,000	16,750	% 1.1 1 100	
AS5 NO VALUE	1 0	7	1,000 Diameter : 18	Height : 50	1,000	24,050	% 1.1 1 100	
AG2 Steel Grain Bin:	1 0	7	1,000 Diameter : 21	Height : 18	1,000	11,001	20% 1.1 1 100 2,400	
AV1 NO VALUE	1 0	7	1,000 Width : 26	Length : 40	1,000	28,080	% 1.1 1 100	
AB2 Gen. Purpose E	1 0	7	1,000 Width : 24	Length : 54	1,000	38,945	10% 1.1 1 100 4,300	
AP3 Utility Bldg. (pol	1 0	7	1,000 Width : 24	Length : 54	1,000	6,480	25% 1.1 1 100 1,800	
AP1 Utility Bldg. (pol	1 0	7	1,000 Width : 42	Length : 48	1,000	11,189	5% 1.1 1 100 600	
							OBI Total	9,100

Class	Sub-Class	Acres	Land	Home	OBI	Commercial	Improvements	Total
4	D2	15.000	3,900					
4	D3	5.000	900					
4	DP	25.840	1,900					
4 - Total		45.840	6,700					6,700

SUBJECT PARCEL COMPARISON-1 COMPARISON-2 COMPARISON-3 COMPARISON-4

PARCEL ID
CARD 1



1024 1231 743 1627 1606 935 W

Neighborhood	32502	32501	32501	22304	44503	22304
NBHD Group	26					
Lot Square Feet	8400	0	0	0	0	0
Living Units	1	1	1	1	1	1

DWELLING DESCRIPTION

Attic	1-NONE	1-NONE	1-NONE	1-NONE	1-NONE	1-NONE
Story Height	1	1	1	1	1	1
Style	08-RESIDENCE O/S	08-RESIDENCE O/S	08-RESIDENCE O/S	08-RESIDENCE O/S	08-RESIDENCE O/S	08-RESIDENCE O/S
Year Built/Eff	1875/	1926/	1914/	1927/	1928/	1920/
Exterior Wall	8-SLATE	6-ALUM/VINYL/STL	6-ALUM/VINYL/STL	6-ALUM/VINYL/STL	6-ALUM/VINYL/STL	6-ALUM/VINYL/STL
First Floor Area	928	0	0	0	0	0
Upper Floor Area	0	0	0	0	0	0
FBLA						
Total SFLA	928	968	948	1000	877	869
Rec - Gd Qual						
Rec - Ave Qual						
Rec - Low Qual						
Bsmt Area	928	0	0	0	0	0
Basement	4-FULL	4-FULL	4-FULL	4-FULL	4-FULL	4-FULL
MASTRIM Area						
Grade	C-	C-	C-	C	D+	C
Grade Fact	.95	.95	.95	1	.9	1
C&D Fact						
CDU	AV	GD	GD	AV	AV	GD
Bed Rooms	2	2	2	2	1	2
Total Rooms	5	6	5	5	4	5
Full Baths	1	1	1	1	1	1
Half Baths						
WBFP Openings						
PFFP Openings						
Heat	3-BASIC W/AC	3-BASIC W/AC	3-BASIC W/AC	3-BASIC W/AC	3-BASIC W/AC	3-BASIC W/AC
Open Porch Area	0	0	0	0	0	0
Closed Porch Area	120	0	0	0	0	0
Attached Garage Area	0	0	0	0	0	0
Detached Garage Area	320	0	0	0	0	0
Deck Area	0	0	0	0	0	0
Patio Area	0	0	0	0	0	0

PRICING DATA

Land Value	16,500	12,500	13,700	14,900	9,600	14,000
OBV Value	3,470	3,420	4,450	0	7,350	3,820
Dwelling Cost Value	54,340	59,820	64,100	54,250	48,000	58,460
Total Cost Value	74,300	75,700	82,300	69,200	65,000	76,300

VALUATION

Sale Price		73,500	89,900	78,000	62,500	80,000
Sale Date		14-JUL-16	09-NOV-15	31-AUG-16	04-NOV-15	22-JUL-15
Adj Price		72,730	82,090	87,630	73,620	79,560
MRA Estimate	83,600	84,370	91,410	73,970	72,480	84,040
Distance		65	65	65	66	71
Weighted Est	79,100					
Market Value	80,250					
MKT/SF-SP/SF	86.48	75.93	94.83	78.00	71.27	92.06
Field Control	3					



Property Listing

- Listing the property goal – accurate and complete records
- WPAM Volume 2 – revenue.wi.gov/documents/wpamvol2.pdf
- Grade – A, B, C, D
- Condition, desirability, usefulness (CDU) – excellent, very good, good, average, fair, poor, unsound



Manufacturing and Utility Assessment



Manufacturing and Telco Update

- Handouts
- Leland Froelke – manufacturing update
- Zach McClelland – telco updates



Utility and Telco Assessment

- Utilities assessed by DOR
- Utility property assessed by DOR
- "Utility" property assessed by municipal assessors
- Exemption from local property tax due to special tax or license fee – 70.112(4)(a) and (b)
- What property?
 - All operating property that qualifies for state assessment is exempt from local taxation
 - 76.28(9) and 76.48(1r)



Utilities Assessed by DOR

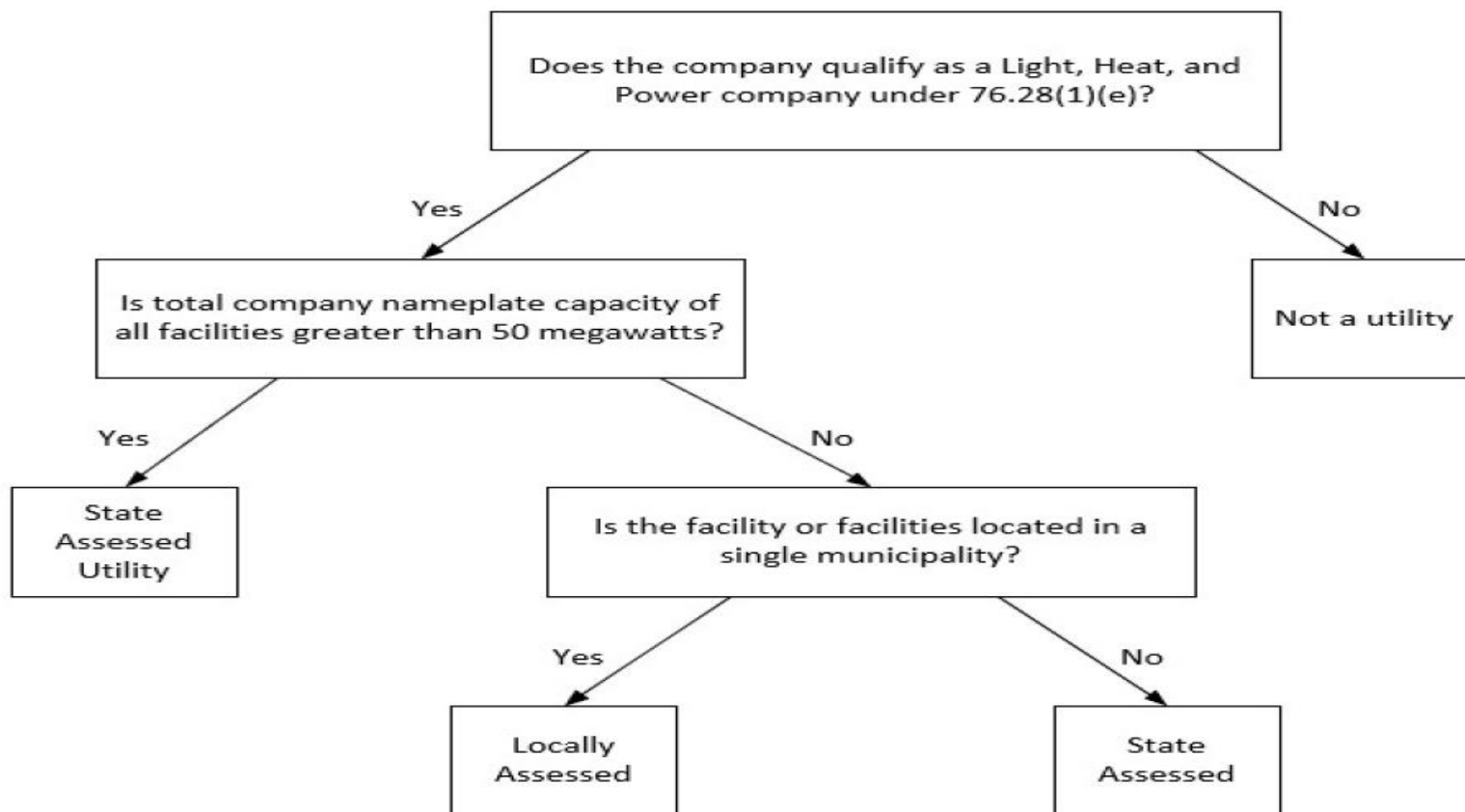
- License fee – light, heat and power companies
 - 76.28, 76.48
- Types of license fee power companies
 - Municipal light, heat and power
 - Private light, heat and power
 - Rural electric cooperatives



Light, Heat and Power Activities

- 76.28(1)(e) – definition
 - Gas for lighting, fuel or both
 - Water for domestic or public use
 - Furnishing electric current for LHP
 - Furnishing steam/hot water for heat or power
 - Transmitting electric current for LHP

Utility Co. Assessment Decision Tree





Utilities Assessed by DOR

- Ad valorem companies – unit valuation
 - Air carrier companies
 - Railroad companies
 - Pipeline companies
 - Conservation and regulation companies (dams)
 - 76.01 to 76.26
- Telephone companies
 - 76.80 to 76.84



Assessment of Ad Valorem Companies

- Who? – railroad, pipeline, airline, conservation and regulation
- What? – **all** operating property
- How does DOR assess?
 - Unit value of the entire company is determined
 - Allocation rate to WI is calculated (WI statutes)
 - WI value and tax is then calculated
- Local assessors should recognize
 - UT149 and U149NO should be filed for RE property used in operations
 - All PP is assessed by DOR

DOR Telco Assessment

- All companies determined to be a telco under 76.80
- What do we assess? – all operating property
- What about towers?
 - Tower companies vs. telco companies
 - Tower companies are not telco companies (**not** assessed by DOR)
 - Ex: American Tower, SBA, Vertical Bridge
 - Telco companies that own towers are assessed by DOR
 - AT&T, Verizon, T-Mobile, Bug Tussel, Nsight
- **Ownership of the tower is the key**

Tower Ownership

- Sign, plaque, FCC registration number
- Ensure the signage is for the tower and not the equipment shed or antennae
- Review DOR website for list of companies assessed as Telco
- DOR website also has links to resources for tower information



MANAGED BY



AMERICAN TOWER™
CORPORATION

SITE NAME:

LaCrosse Northeast WI

SITE NUMBER:

417337

FOR LEASING INFORMATION:

877-282-7483

877-ATC-SITE

FOR OPERATIONS & ACCESS:

877-518-6937

877-51-TOWER

NO TRESPASSING

www.americantower.com

FCC-TOWER-REGISTRATION #

1011917

POSTING THIS SIGN IS REQUIRED BY LAW

Tower Attachments

- What?
 - Antennas, microwaves, radios, cables, etc.
- Who?
 - Typically telco companies assessed by DOR
 - Could be others (trucking companies, police)
- How?
 - DOR assessed if telco
 - Locally if not telco





Utility Contact

- Jack Fennell
- Zachary McClelland
- Phone – (608) 266-8162
- Email – mfgtelco@wisconsin.gov



Assessment of Manufacturing Property

- Dual assessments/classification is not allowed on manufacturing property
- Personal property only account



Equated Manufacturing Values

- Are available in October
- DOR does not provide early estimates for municipalities to begin their budgeting process

Assessment Rolls
Notification <ul style="list-style-type: none">• Personal property - by county• Real estate - by county• Manufacturing assessment rolls application
Full Value <ul style="list-style-type: none">• Personal property - by county• Real estate - by county• Manufacturing assessment rolls application•  Full value rolls status report
Equated <ul style="list-style-type: none">• Personal property - by county• Real estate - by county• Corrections of errors and omits• Manufacturing assessment rolls application•  Equated rolls status report

MFL on Manufacturing Property

- Partial assessments not possible
- Minimum of 20 contiguous acres and 80% must be productive forest
- If enrolled in 2017 or later, have no buildings or improvements





Assessment Examples

- These types of properties are most challenging to the local assessor
 - Sawmills
 - Quarries
 - Fertilizer plants
 - Feed mills

Sawmills

- DOR Manufacturing suggests owner request manufacturing on active parcel
- 100 sawmills classified as manufacturing
- Personal property only possible (ex: logging)



Quarries

- Partial assessments not possible
- 200 parcels classified manufacturing
- DOR Manufacturing suggests owner request manufacturing classification on active parcel



Fertilizer Plants

- DOR Manufacturing suggests owner request manufacturing
- 100 fertilizer plants classified as manufacturing



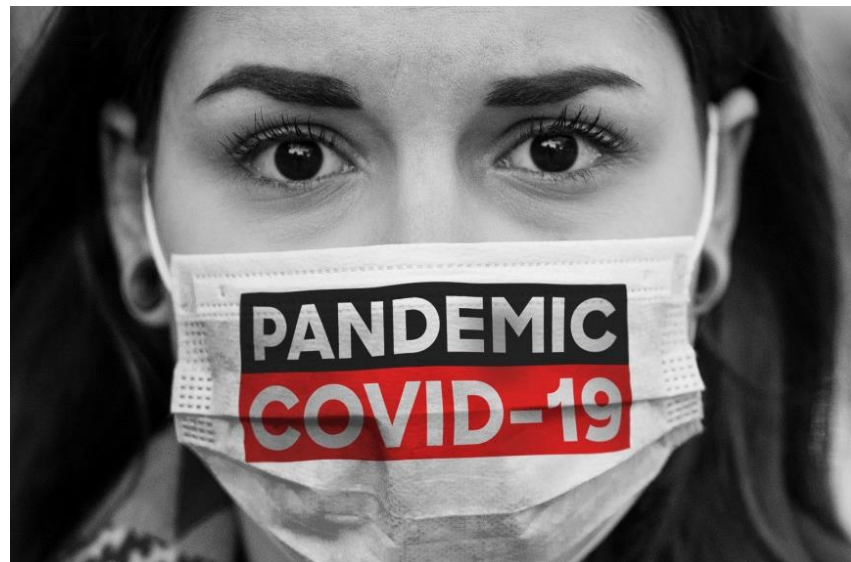
Feed Mills

- DOR Manufacturing suggests owner request manufacturing
- 100 classified as manufacturing



How DOR Assessed in 2020

- Obtaining information from manufacturer's
 - Phone calls to verify changes and updates
 - Letters sent to manufacturers to verify property attributes
 - External site inspections
 - M-forms reporting





Manufacturing Contacts

- **Madison** – mfgtel76@wisconsin.gov
 - (608) 267-8992
- **Milwaukee** – mfgtel77@wisconsin.gov
 - (414) 227-4456
- **Eau Claire** – mfgtel79@wisconsin.gov
 - (715) 836-4925
- **Green Bay** – mfgtel81@wisconsin.gov
 - (920) 448-5191



Thank you!
