

## NOTICE OF PROPOSED GUIDANCE DOCUMENT

### Assessor Training

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed Assessor Training guidance.

Page	Subject
2	Certification
3-152	2015 Assessor School
153-233	2016 Annual Assessor Meeting
234-237	2015 Assessor School Questions
238-268	2015 Assessor Meeting Handouts
269-278	2016 Assessor Meeting Handouts
279-288	2017 Assessor Meeting Handouts
289-298	2018 Assessor Meeting Handouts
299-367	2017 Online Annual Assessor Meeting
368-371	2017 Annual Assessor Meeting Questions
372-455	2018 Annual Assessor Meeting
456-457	2018 Annual Assessor Meeting Questions
458-540	2018 WI Property Assessment Manual Volume 2 Update Residential, Apartments, and Agricultural
541-545	Wisconsin Property Assessment Manual - Volume 2
546-754	Land Classification

#### **PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION**

Comments may be submitted to Wisconsin Department of Revenue until August 12, 2019 by:  
Emailing [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)

#### **LOCATION OF GUIDANCE**

The final version of the guidance documents will be posted to allow for ongoing comment:  
<https://www.revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu>

#### **AGENCY CONTACT PERSON**

Scott Shields  
[scott.shields@wisconsin.gov](mailto:scott.shields@wisconsin.gov)

State of Wisconsin  
Department of Revenue

## Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I certify the guidance document(s) attached or referenced hereto under sec. 227.112(6), Wis. Stats.:

I have reviewed this guidance document or proposed guidance document and I certify that it complies with sections 227.10 and 227.11 of the Wisconsin Statutes. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or a rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

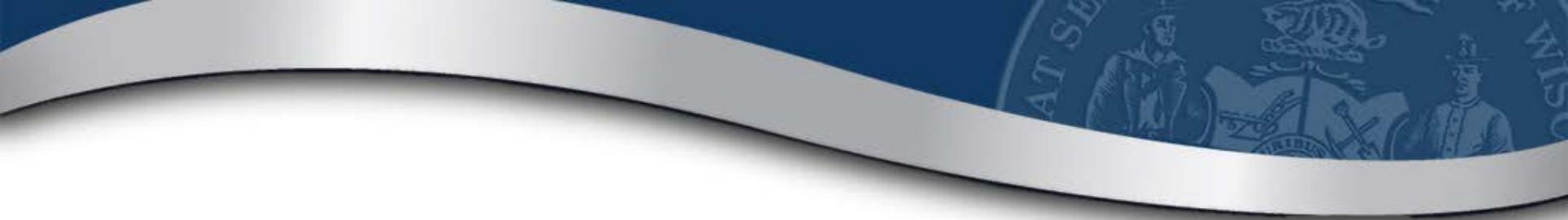
A large, handwritten signature in black ink that reads "Peter W. Barca". The signature is written in a cursive style with a large, looped initial "P".

Peter Barca  
Secretary of Revenue

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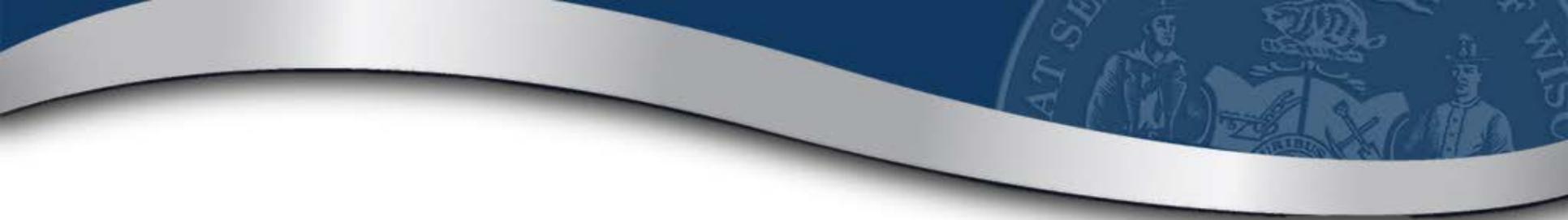
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# 2015 Assessor School

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Assessor School

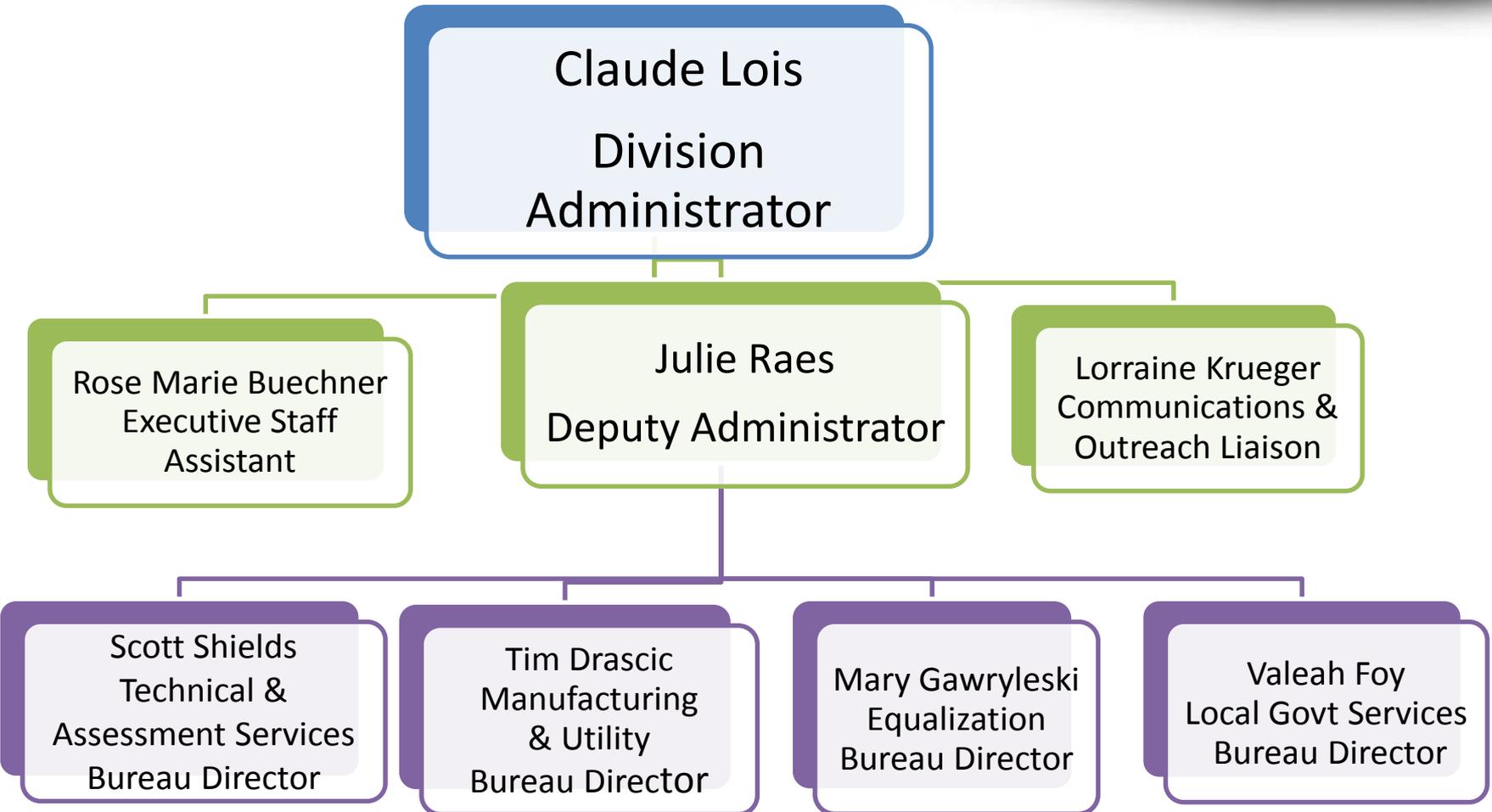
December, 2015

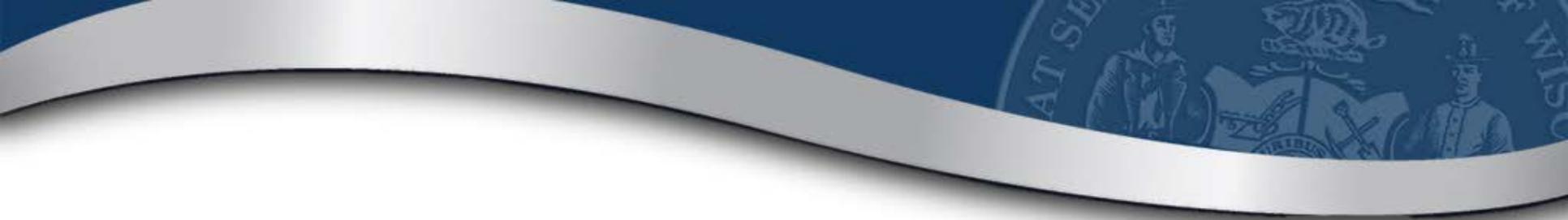


# Agenda

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- Welcome and Introductions
- Announcements
- Handouts
- Equalization update
- Technical and Assessment Services update
- Manufacturing and Utility update
- Questions

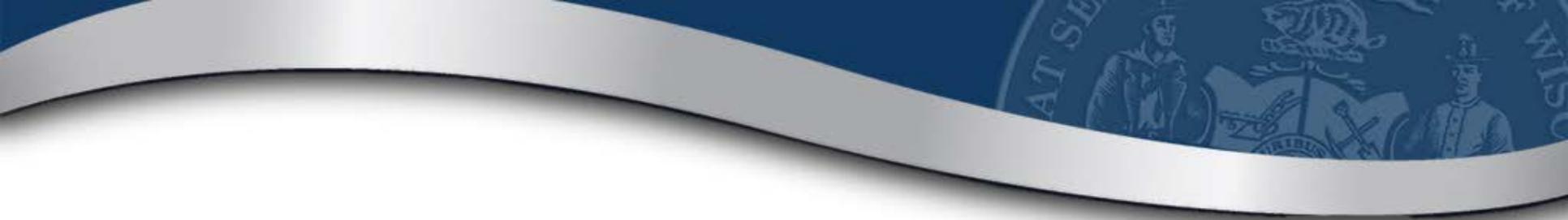




# Announcements

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- Internet Assessor School
  - PowerPoint, videos and handouts
  - Posted on DOR website in early January
  - Complete quiz for credit
  - <http://www.revenue.wi.gov/training/assess/index.html>



# Handouts

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- Registration Form
- Training Power Point
- 2016 Calendar of Events
- SLF Contact Information
- Tax 18 Conservation Programs

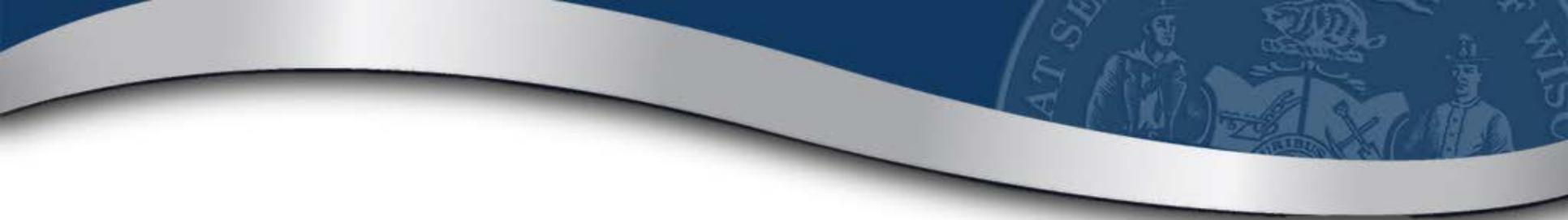


# Registration

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- Registration
  - Provide name, email, address or phone number change
  - Certification: [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov)
- Roster
  - Only certified individuals sign
  - Consistent with name as printed on certification card
  - Use new certification number (WI#####CA)

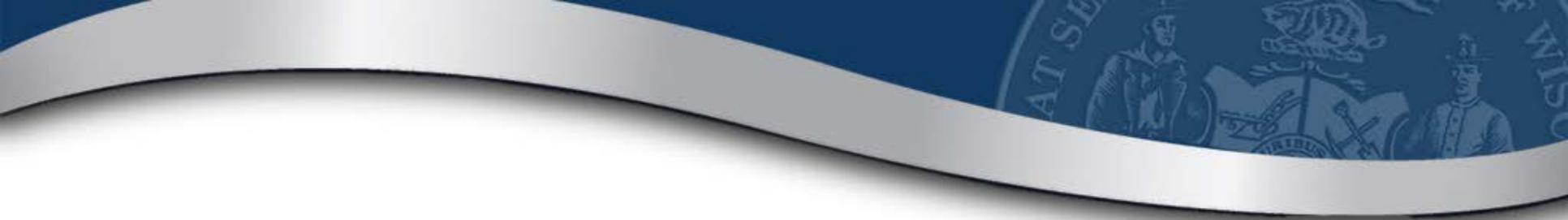
NAME (LAST, FIRST, MIDDLE INITIAL)			
BUSINESS MAILING ADDRESS			
CITY	COUNTY	STATE	ZIP CODE
BUSINESS PHONE NUMBER ( )	RESIDENCE PHONE NUMBER ( )	FAX NUMBER ( )	
<input type="checkbox"/> CHECK IF THIS IS A NEW NAME OR ADDRESS	STATUTORY ASSESSOR (SIGNS ASSESSMENT ROLL) <input type="checkbox"/> Yes <input type="checkbox"/> No		ROUND TRIP MILEAGE FOR STATUTORY ASSESSOR ONLY Enter round trip mileage from residence to location of assessors school.
			COUNTY OF RESIDENCE
<input type="checkbox"/> CHECK IF THIS IS A NEW E-MAIL ADDRESS	E-MAIL ADDRESS		



# Equalization Update

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- General announcements and reminders
  - MAR TAR ECR Report Review
  - Sec. 70.05 Compliance
  - Exempt Digital Cable Television Equipment
- Law changes
- Court cases



# Important Dates

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- December 1: letter to municipal clerk if 2015 final MAR not filed
- January 1: deadline to submit a final or amended 2015 MAR, TAR and AAR
- March 11: deadline to submit PAD data for 2015 sales
- June 13: deadline to submit 2016 MAR, TAR, and ECR
- August 1: release of Preliminary Equalized Values
- August 15: release of Certified Equalized Values
- November 1: 2016 Major Class Comparison Report posted



# Municipal Assessment Report

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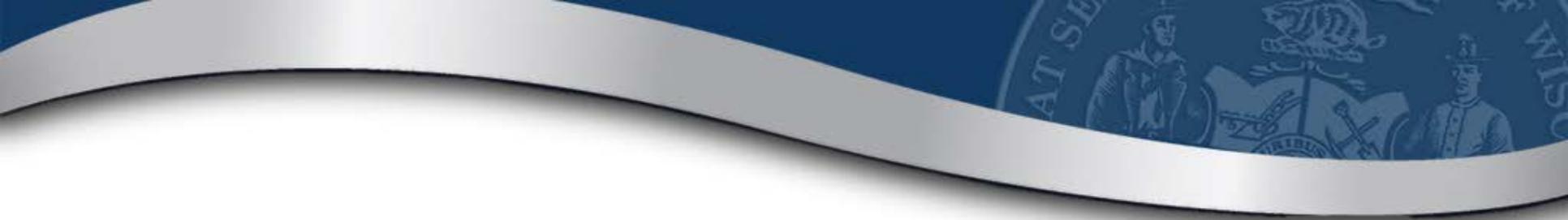
- Reporting reminders:
  - If your CAMA system produces these reports, **review the reports** before submitting
    - Acres are often placed in the wrong subclass
      - Compare to prior year subclass acres to be sure they are not placed in the wrong category
    - Large change in personal property value
      - Explain reasons for change (e.g. 10 new accounts or large account out of business)
    - Do not include value for property splits in the annexation category
    - When reporting an annexation, must provide the losing/gaining municipality's name in comments



# Municipal Assessment Report (cont.)

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- Changes for 2016
  - Type of Assessment → Required field
  - Level of Assessment → Cannot be zero
  - Economic Obsolescence → Minimum of 30 character explanation
- Reminder: Notify District Equalization Office of any new municipalities you will be assessing for 2016
  - DOR updates access to PAD, MAR, TAR, ECR, AAR



# Exempt Computer Report

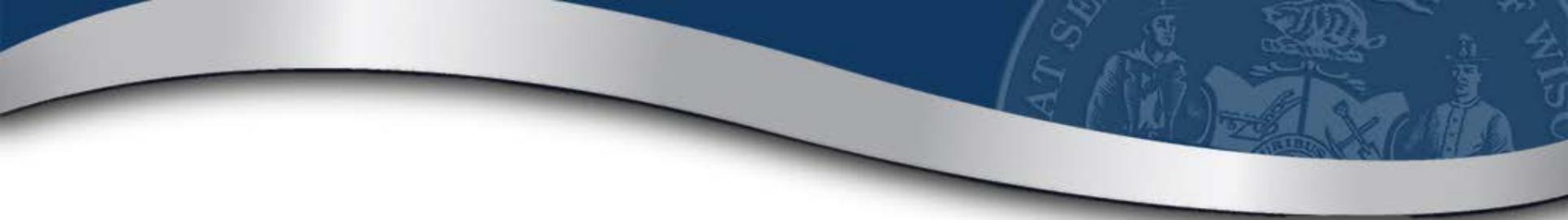
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- When municipal or TID value has a significant change from the prior year, enter a comment explaining the reason for the large value change
- If no comment provided, we will contact you during our review

# 70.05 Compliance

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- Preliminary 70.05 Compliance, issued November 1
  - To have compliance measurement displayed on report, we need:
    - Final MAR filed by October 1, 2015 *and*
    - Error-free SOA
      - Note: DOR may have an SOA, but if it contains errors, it cannot be used to determine compliance
- Final Compliance Report issued in February, 2016
  - Includes compliance for all municipalities



## 70.05 Compliance (cont.)

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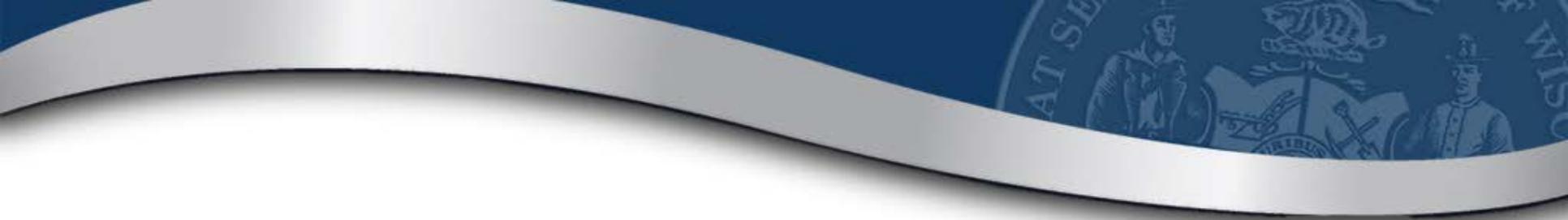
- If you received a Notice of Training, attendance at the 2015 assessor school satisfies the training requirement
  - Online assessor school also satisfies the training requirement



# Cable Television Exemption

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- May, 2015, DOR provided guidance on exempt digital cable TV equipment
  - Digital cable equipment is exempt under 70.111(25)
  - Not a new exemption
  - Assessor to exempt such equipment in 2015
  - Assessor to correct 2014 assessment under 70.43
  - Guidance can be found at:
    - <https://www.revenue.wi.gov/slf/cotvc/messages/2015/20150504.html>



## Cable Television Exemption (cont.)

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- Guidance for 2016 (after 2015 tax roll delivered)
- If 2015 was illegally assessed and cable company files a claim under sec. 74.35 (Recovery of Unlawful Tax)
  - Municipal Board must 'rescind' illegal tax if acted upon prior to January 31
  - Municipal Board must 'refund' illegal tax if acted upon after January 31
  - Clerk files Chargeback of Refunded or Rescinded Taxes (PC-201) with the Department of Revenue



## Cable Television Exemption (cont.)

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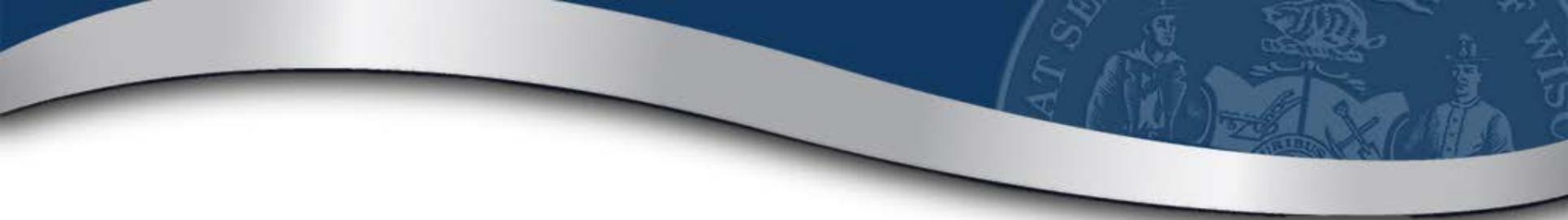
- Guidance for 2016 (after 2015 tax roll delivered)
- If 2015 was illegally assessed and cable company **does not** file a claim under sec. 74.35 (Recovery of Unlawful Tax)
  - Assessor makes correction of 2015 assessment on 2016 roll, under sec. 70.43 (Correction of Error by Assessor)
    - Note: 74.35 claim is not required for correction under 70.43



## Cable Television Exemption (cont.)

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- Guidance for 2016 (after 2015 tax roll delivered)
- If 2014 assessment has not been corrected
  - Cable company requests refund, citing sec. 74.33 for refund/rescission of illegal 2014 tax
  - Municipal Board may 'refund' illegal tax
    - Sec. 74.33 is discretionary 'May', not 'Shall' refund
    - Refund under guidance of municipal attorney
  - If refunded, Clerk files Chargeback of Refunded or Rescinded Taxes (PC-201) with the Department of Revenue



# Law Changes

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- Rented Personal Property 70.111(22)



# Rented Personal Property Exemption

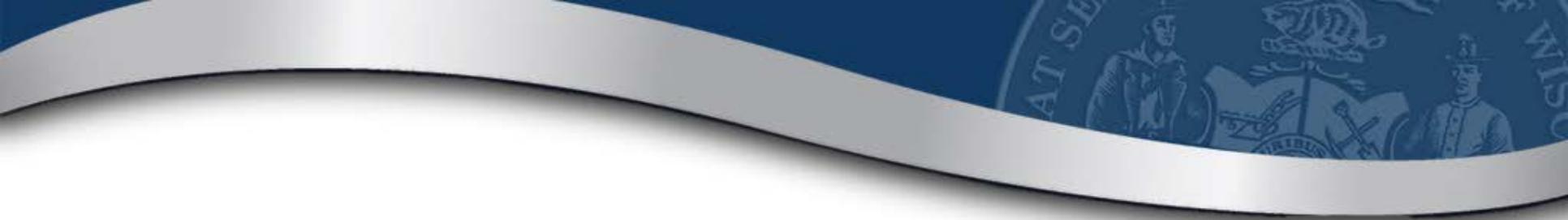
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- 2015 Budget Bill Expands 70.111(22), Wis. Stats.
  - Retroactive to January 1, 2014
  - Equipment rental of 1 month or less & 364 days or less
    - Deleted: "which is engaged in any business other than personal property rental"
    - Substituted: "and the owner is engaged in the rental of the property subject to the exemption to the other enterprise."

# Rented Personal Property Exemption (cont.)

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- Summary
  - Eligible for exemption: personal property of companies that primarily rent equipment and may also provide ancillary services
  - Not eligible for exemption: personal property of companies with a subsidiary company that leases or rents equipment to the parent company
  - Guidance can be found at:
  - <https://www.revenue.wi.gov/slf/cotvc/messages/2015/20151106.html>



# Court Case Summaries

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- Attic Angel Prairie Point, Inc. v City of Madison
- West Capitol Inc. v Village Sister Bay
- Regency West Apts v City of Racine
- SSM Healthcare of Wisconsin v City of Fitchburg

# Attic Angel Prairie Point, Inc. v City of Madison

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- Wisconsin Court of Appeals, # 2012AP2095 - Unpublished
- Issue:
  - Exemption of Benevolent Association
- City's Arguments
  - Issue preclusion applies: AAPP previously litigated issue of benevolence, and ruling was not appealed
  - The "benevolence test" applies to determine whether AAPP qualifies for exemption
  - Circuit Court erred in denying City's motion for summary judgement based on contention AAPP is not benevolent
    - Court of Appeals upheld circuit court decision granting exemption



# Attic Angel Prairie Point, Inc. v City of Madison

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- Wisconsin Court of Appeals, # 2012AP2095 - Unpublished
- Decision
  - Court of Appeals upheld Circuit Court decision granting exemption
    - Issue preclusion does not apply
    - Benevolence test rejected; cited case law is 'statutory test' for exemption, not a stand-alone 'benevolence test'
    - City not entitled to summary judgement



# West Capitol Inc. v Village Sister Bay

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- WI Court of Appeals, #2013 AP2849, 2850, 2851 – Unpublished
- Issues Presented by the Appellant:
  - BOR committed legal errors when determining the property's value
    - Assessor should not value shoreland using a formula (#FF x \$/FF)
    - Assessment based on speculative use
    - Sales were not comparable or recent
    - Proper adjustments were not applied for differences between subject property and comparable sales
    - Proper adjustments were not applied to account for size of parcel



# West Capitol Inc. v Village Sister Bay

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- WI Court of Appeals, #2013 AP2849, 2850, 2851 – Unpublished
- Decision:
  - Court of Appeals upheld Circuit Court decision
  - Assessor's methods were acceptable
  - West Capital failed to overcome the presumption of correctness of the assessor's valuation



# Regency West Apartments v City of Racine

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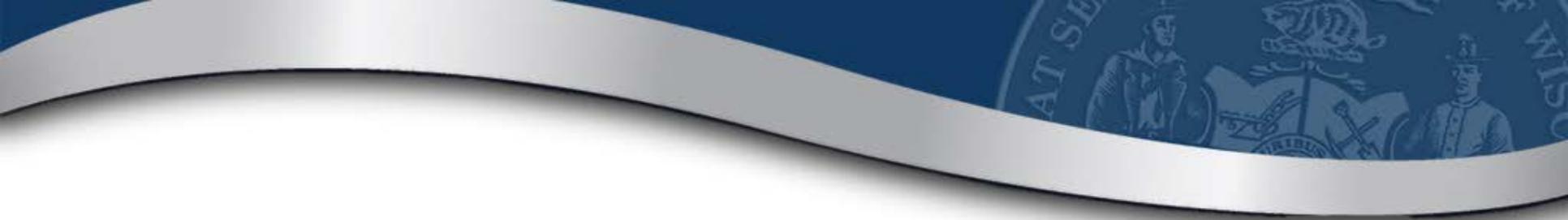
- Wisconsin Court of Appeals, # 2014AP2947 – Unpublished
- Petition for review with the WI Supreme Court is pending
  - Issue: Proper Valuation of Subsidized Housing
  - Decision
    - Three tier system to valuation of subsidized housing is appropriate
      - Hierarchy – Sale of subject, comparable sales, "all factors collectively"
      - Absent sale of subject, comparable sales only need be "similar"
        - Adjustments for rents / capitalization rate satisfy "similar" requirement
      - Relying solely on the income approach (third tier) inappropriate
    - Appraiser must consider all three tiers



# SSM Healthcare of WI v City of Fitchburg

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- Wisconsin Court of Appeals, #2015AP429 - Unpublished
  - Issues
    - Personal Property of renal center and sleep center owned by SSM should be taxable as located in "doctor's offices"
    - Request for total exemption of PP value cannot be converted to a partial exemption during litigation
  - Decision
    - Court found the facilities were not a "doctor's office"
    - Court found SSM should receive partial exemption for personal property

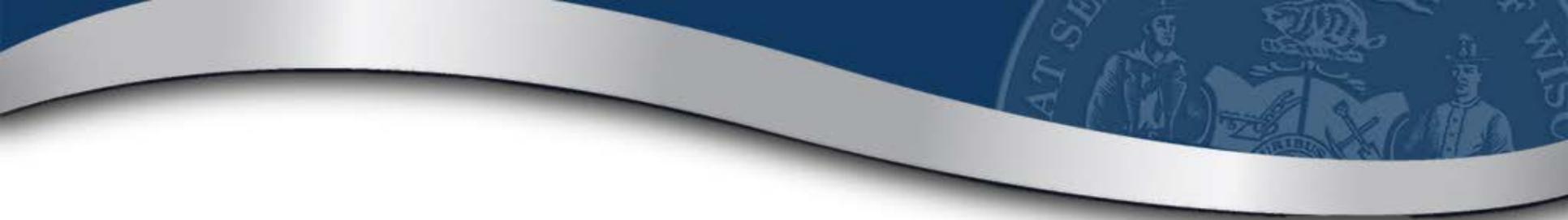


# Court Case Summary

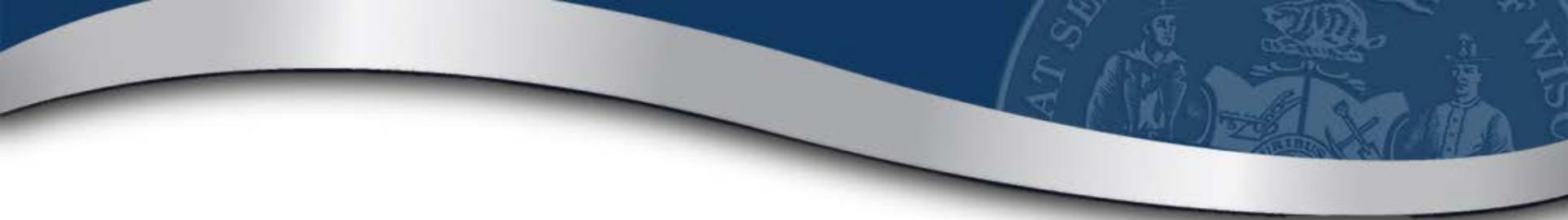
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- For copies of most opinions, published and unpublished, visit the official WI Supreme Court and Court of Appeals site:

<http://www.wicourts.gov/opinions/index.htm>



**Questions, Comments,  
or Suggestions?**



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# Technical & Assessment Services

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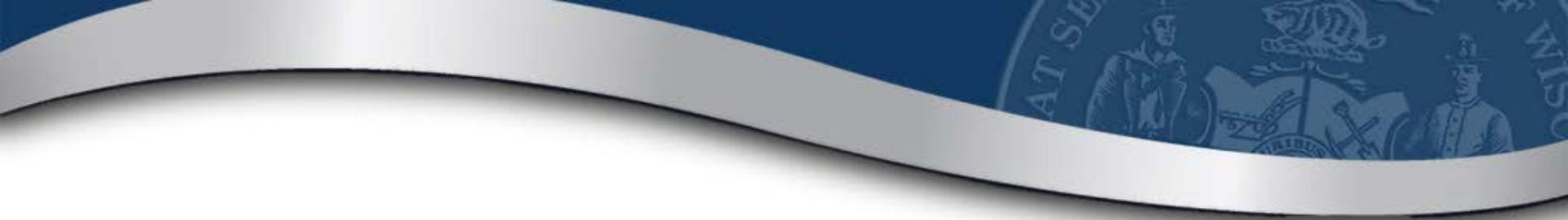
Assessor School  
December, 2015



# Topics of Discussion

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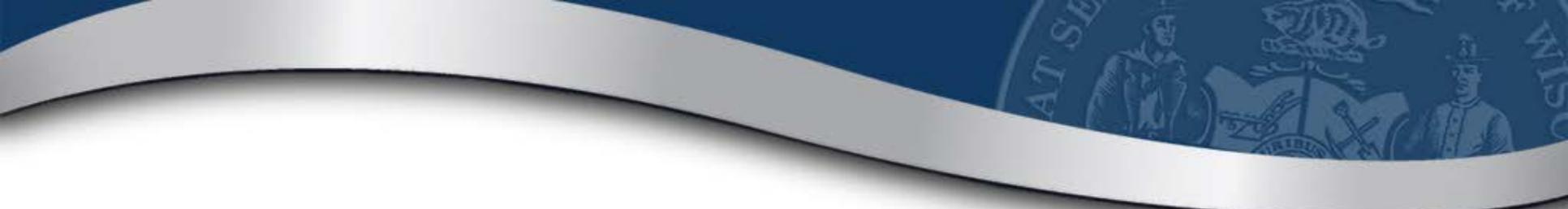
- Staff and Responsibilities
- SLF Meetings
- Tax Incremental Finance
- Board of Review
- Assessor Certification System
- Agricultural Classification – Updated Tax 18
- 2016 Updates
- Commercial Valuation
- Annual Assessment Report
- 2017 Updates



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# Staff and Responsibilities

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# Staff and Responsibilities

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- Director - Scott Shields
- Technology & Applications
  - Supervisor - Megan Bezanson
  - Leo Kolaszewski, Sharon Hoepfner and Kyle Jackson
  - Subjects:
    - System changes / testing
    - Process coordinators
    - Application (MAR, TAR) changes / testing
    - Internet updates
    - Email list distributions
  - Contact - [OTAS@revenue.wi.gov](mailto:OTAS@revenue.wi.gov)



# Staff and Responsibilities (cont.)

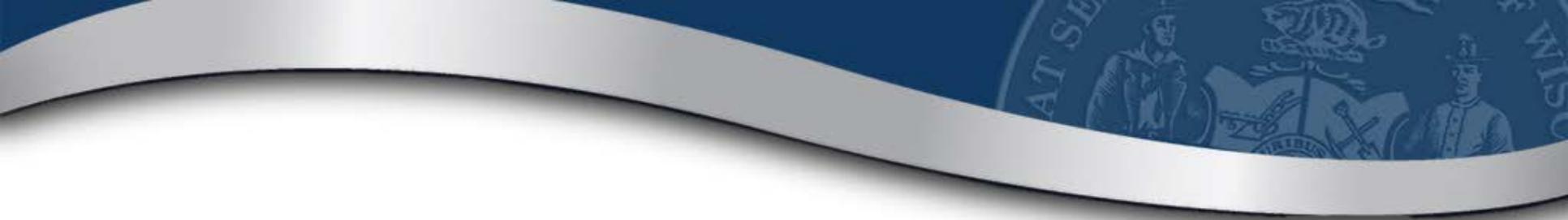
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- Tax Incremental Finance
  - Mary Lou Clayton and Stacy Leitner
  - Subjects
    - Creations
    - Amendments
    - Base value redeterminations
    - Designations
  - Contact - [tif@revenue.wi.gov](mailto:tif@revenue.wi.gov)

# Staff and Responsibilities (cont.)

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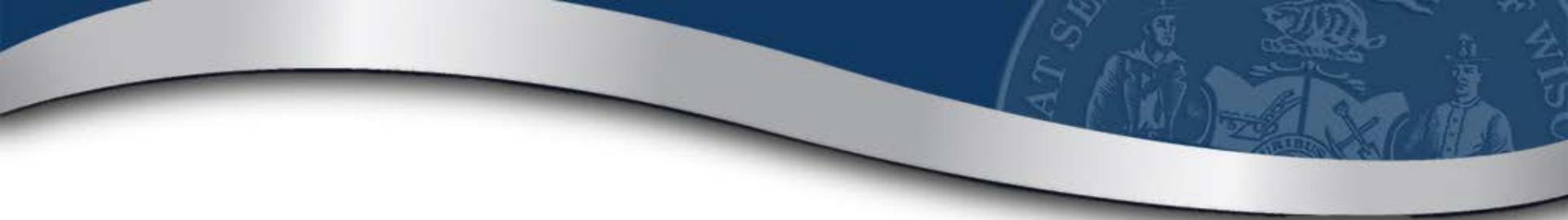
- Certification & Education
  - Jennie Miller, Mark Paulat and Michelle Drea
  - Subjects:
    - Wisconsin Property Assessment Manual
    - Property Tax Guides and Common Questions
    - Assessor Certification and Training
    - Assessor Complaints
    - Board of Review Training
  - Contact - [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov)



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# SLF Meetings

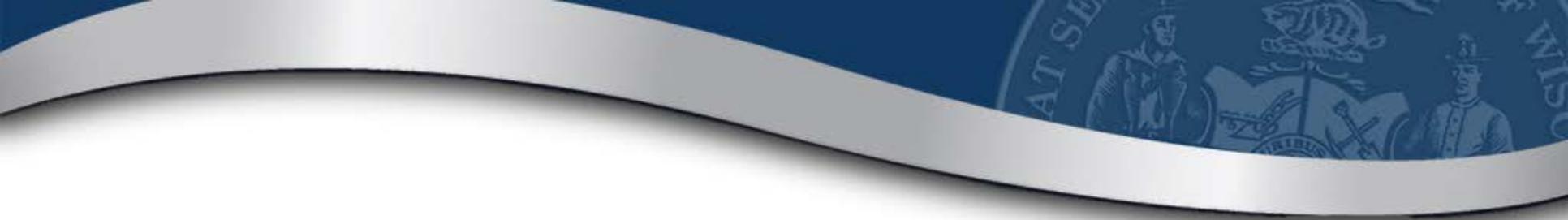
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# SLF Meetings

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- SLF Roundtable
  - DOR convenes three times a year: 3/17/16, 7/21/16 and 11/10/16
  - Assessors, Clerks, Treasurers, Listers, Registers of Deeds, Town's Association, County's Association, League of Wis Municipalities
- DOR Update Sessions
  - County Listers: September annually
  - County Treasurers: March, June and October annually
  - Municipal Finance Officers: June annually
  - Municipal Treasurers: April annually
  - Register of Deeds: March and October annually
  - UW Financial Workshops: September annually



## SLF Meetings (cont.)

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- WAAO Assessment Advisory Committee
  - Eight meetings per year with DOR
- WAAO Rural Concerns
  - No meetings scheduled pending committee chair appointment



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# Tax Incremental Finance

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# Tax Incremental Finance

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- 88 creations (4 Town), 29 territory amendments, 4 base value re-determinations
- As of 11/1: 81 project plans (allocations /distressed), 5 terminations
- Reports:
  - March: Creations, Territory Amendments, Base Value Redeterminations
  - June: Active, Terminated, Distressed
  - August: Statement of Changes, Value Limitation
  - September: Certification of Values

# Tax Incremental Finance (cont.)

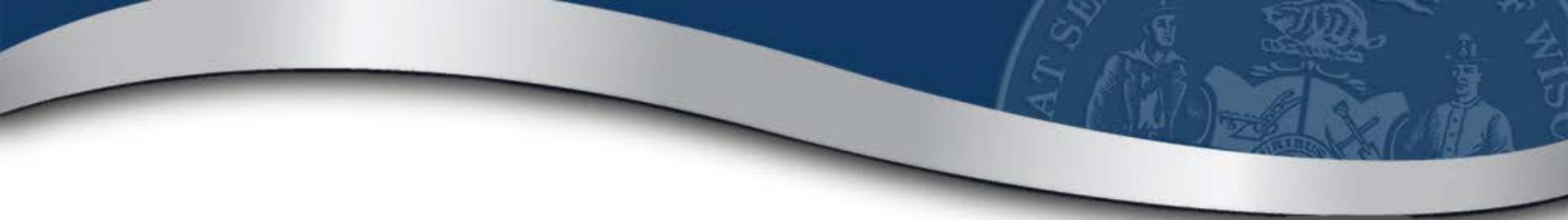
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- Legislation summary:
  - 2015 Act 24 – T of Rome, Adams County
    - 6/26/15: <http://docs.legis.wisconsin.gov/2015/proposals/ab123>
    - TID special exception - allows T Rome to make cash grants for a golf course
  - 2015 Act 30 – Milwaukee Bucks Basketball Stadium
    - 8/13/15: <http://docs.legis.wisconsin.gov/2015/proposals/sb209>
    - TID exceptions: project costs allowed to fund parking within one mile of TID when parking is within one mile of sports arena; loan to assist exposition district for stadium; financing of project costs through payment of revenue bond proceeds; 12% limit does not apply
    - Property tax exemption: sports arena except portion used as a restaurant open to public during times when arena is closed

# Tax Incremental Finance (cont.)

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- Legislation summary:
  - 2015 Act 96 – Multi Jurisdictional TIDs (MJTID)
    - 11/12/15: <https://docs.legis.wisconsin.gov/2015/proposals/ab45>
    - Any number of cities and villages may jointly create MJTID
    - Generally, current law provisions that apply to all TIDs apply to MJTIDs
    - Change: any town authorized to create a TID may participate in a MJTID
  - 2015 Act 75 – V Weston TIDs
    - 11/12/15: <http://docs.legis.wisconsin.gov/2015/proposals/ab344>
    - Lengthens allocation time for tax increments and cost expenditures
  - AB 390 – Town of Freedom
    - <http://docs.legis.wisconsin.gov/2015/proposals/ab390>
    - Allows Town to create TID in same manner as a City or Village



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# Board of Review

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# Board of Review

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- Calendar
  - [www.revenue.wi.gov/municipalities/bor-calendar.html](http://www.revenue.wi.gov/municipalities/bor-calendar.html)
  - 2015: 1,030 municipalities provided Open Book/Board of Review dates
  - **New** for 2016:
    - County Lister / Treasurer can provide information (current application allows assessor and municipal clerk)
    - Allows public to enter email address after municipality provides information (current application allows public to provide an email when no information exists for a municipality)
    - Added links to Appeal Guide and Guide for Property Owners
    - Posting for 2016 entries in February

## Board of Review Calendar

To help better serve municipalities and property owners, the Wisconsin Department of Revenue created a 2015 Board of Review/Open Book Calendar. This calendar provides each municipality's Board of Review and Open Book information, along with listing the contact information for your local Clerk and Assessor.

Each municipality in Wisconsin is required to have an Open Book and Board of Review (BOR) session.

- **Open Book** takes place first. This is the time when the municipality's assessment roll – which lists all the properties – is open for examination. This allows the property owner to informally discuss the property value with the local assessor. If the property value is changed at Open Book, the assessor corrects the assessment roll.
- If the property owner is not satisfied with the assessment after attending Open Book, he/she can bring their concerns to the **Board of Review**. The Board hears assessment appeals from property owners. After review, if the Board agrees with the property owner's evidence, it can amend the assessment to reflect those changes.

Most Open Book and Board of Review sessions take place late May to mid-June, but some may occur later. Click the **Inquiry for 2015** link under Property Owners below for information about the upcoming session dates and times.

### Property Owners

- Look up Open Book, BOR, local Clerk and Assessor information

[Inquiry for 2015](#)

### Municipalities

- enter BOR and Open Book information.

[Board of Review Calendar Entry for 2015](#)

## County

From the dropdown menu, select the county where your municipality is located.

County:  ▼

## Municipality

From the dropdown menu, select the municipality you would like to view.

Municipality:  ▼

## COUNTY OF ONEIDA - TOWN OF MINOCQUA

### Assessment Type - Annual Review/Maintenance

#### Open Book Meeting

Start Date - 08/06/2015

End Date - 08/07/2015

Start Time - 10:00 AM

#### Board of Review Meeting

Start Date - 08/18/2015

Start Time - 9:00 AM

*Dates listed are subject to change.*

*Verify the dates and time with your municipal clerk.*

*Contact your municipal clerk to obtain the times and for the Board of Review objection forms and requirements.*

Clerk

ROBEN HAGGART, CMC  
415 MENOMINEE ST STE A  
MINOCQUA, WI 54548  
(715) 356-5296  
CLERK@TOWNOFMINOCQUA.ORG

Assessor

BOWMAR APPRAISAL INC  
415 MENOMINEE ST. STE A  
MINOCQUA, WI 54548-0168  
(715) 356-5296  
KITTKOSKI@AOL.COM

For more information visit:

Open Book and Board of Review Common Questions  
[revenue.wi.gov/faqs/index-pt.html](http://revenue.wi.gov/faqs/index-pt.html)

Wisconsin Towns Association  
[wisctowns.com](http://wisctowns.com)

Wisconsin Counties Association  
[www.wicounties.org](http://www.wicounties.org)

League of Wisconsin Municipalities  
[www.lwm-info.org](http://www.lwm-info.org)



# Wisconsin Department of Revenue

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## Board of Review Calendar Entry for 2015

Use this application to enter your municipality's *Open Book* and *Board of Review* dates.

For more information, review the [Open Book/Board of Review Calendar](#)  instructions.

### WAMS Logon

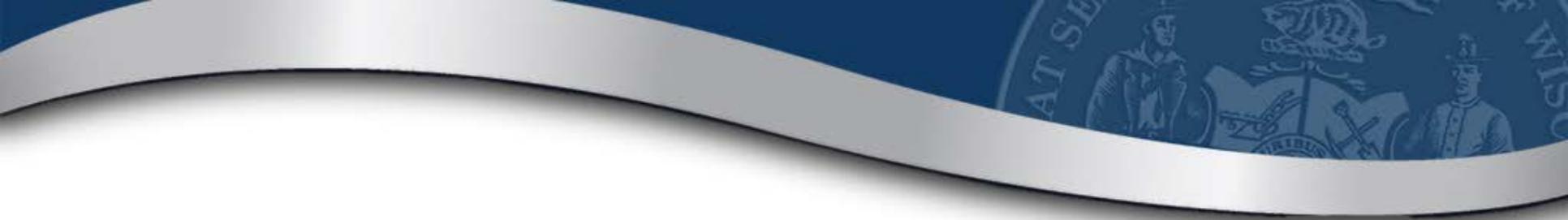
Login using your WAMS ID and password.

WAMS ID:

Password:



Register for WAMS ID and password | [Instructions](#) 



# Board of Review, cont.

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- Training affidavit – State Law 70.46(4)
  - Requires one BOR voting member attend training within two years of BOR's first meeting
  - Clerk shall provide affidavit to DOR
  - **New** for 2016
    - On line application for clerk to complete Affidavit
    - Clerks will have ability to print and save
    - Posting in December 2015

Complete this affidavit before the Board of Review (BOR) meets. Under state law (sec. 70.46(4), Wis. Stats.), you are required to file this form with the Wisconsin Department of Revenue (DOR). If you do not submit this form, your BOR may not be valid.

### Instructions

1. Enter your 5-digit co-muni code or select the county, taxation district and municipality from the dropdown menus. You must be connected to the Internet while you enter this information.
2. Enter the board member's name(s) and dates of training
3. After you complete the form, review for accuracy and verify it is true, correct and complete
4. When you are ready to file, select "Submit"
5. Save/print document for your records

### Additional help

- BOR information – visit [revenue.wi.gov/municipalities/boardofreview.html](http://revenue.wi.gov/municipalities/boardofreview.html)
- Questions/comments – contact us at (608) 266-7750 or [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov)

### Watch for these symbols

When these appear in the form, use the mouse and hover over the symbol to view the message.

 Help is available for the field. Hover over the symbol for more information.

 There is a warning or caution for the field. Review what you entered.

 There is an error in the field. View the message and fix the error. You must fix all errors before you can submit the form.

TEST FORM

Year	County	ONEIDA
2015	Taxation district	TOWN
Co-muni code	Municipality	MINOCQUA
43016		

Clerk name	ROBEN HAGGART, CMC
Clerk email	CLERK@TOWNOFMINOCQUA.ORG

	Board of Review Member	Training Date
		

### To file

You must agree to the statement below, by selecting "Yes." This will serve as your lawful signature for this affidavit in any future transactions with the Wisconsin Department of Revenue (DOR). If you select "No," DOR will not accept your affidavit and it will not be filed.

**Under penalties of law, I declare that this affidavit is true, correct and complete to the best of my knowledge and belief.**

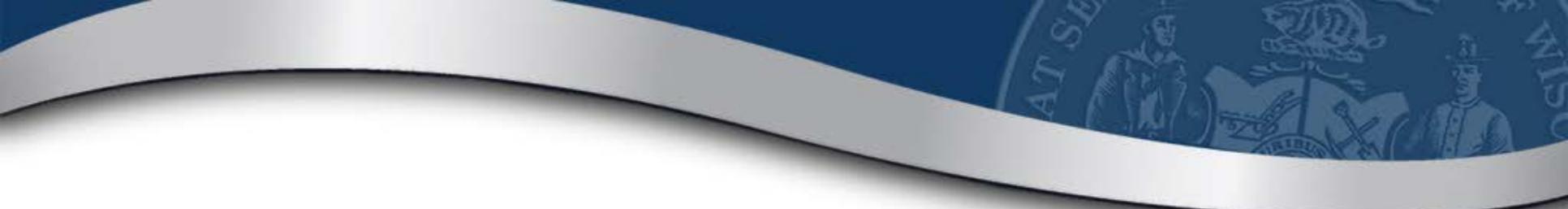
Do you agree with the statement above?  Yes  No

SUBMIT

# Board of Review, cont.

---

- 2016 Training
  - UW-Extension: <http://lgc.uwex.edu/>
  - Clerks Association: <http://wisclerks.org/education-training/training1/>
  - Towns Association sessions at district meetings from January to March: <http://www.wisctowns.com/home>
  - No changes to video
  - Updated handouts
- **New for 2017**
  - Video being updated during 2016 – mock initial two hour BOR session



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# Assessor Certification System

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# Assessor Certification System

---

- Move from mainframe to windows / JAVA platform
- Updated certified assessor continuing education application
  - [ww2.revenue.wi.gov/Internet/slfassessor-inquiry.html](http://ww2.revenue.wi.gov/Internet/slfassessor-inquiry.html)
  - Use new certification number (WI#####CA)
- Re-certifications:
  - Email reminders sent
  - New cards send electronically – ability to save and print
- Enhanced available assessor continuing educational look-up
  - [ww2.revenue.wi.gov/Internet/slfassessor-session.html](http://ww2.revenue.wi.gov/Internet/slfassessor-session.html)
  - Send certificates for courses attended on-line without rosters



# Assessor Certification System (cont.)

---

- Delinquent Tax Check Automation
  - State law requires DOR to revoke state licenses or certifications of individuals liable for delinquent taxes
  - 73.09(7m): DOR may deny application or revoke certification if applicant for certification or recertification or person who holds a certificate is liable for delinquent taxes
- Statutory Assessor Certification Expiration Automation
  - Internal report identifying statutory assessor with pending expirations
  - Allows DOR to contact prior to expiration

(TACR000)

STATE OF WISCONSIN  
DEPARTMENT OF REVENUE

11/04/15  
11:23:32

\*\*\*\* ASSESSOR CERTIFICATION \*\*\*\*

BROWSE -- ONLY

- |   |                         |
|---|-------------------------|
| 01 - HEADER INFORMATION                     | 11 - HEADER INFORMATION |
| 02 - CONTINUING EDUCATION INFORMATION       | 12 - CONTINUING ED INFO |
| 03 - ALPHA INFORMATION SCREEN               | 13 - ALPHA INFO SCREEN  |
| 04 - MASS CONFERENCE YR UPDATE BY LAST NAME |                         |
| 05 - MASS CONTINUING ED UPDATE BY LAST NAME |                         |
| 06 - MASS BAD ADDRESS UPDATE BY LAST NAME   |                         |
| 07 -  |                         |
| 08 -  |                         |
| 09 -  |                         |
| 10 - ACR REPORT REQUEST                     |                         |

OPTIONS 01 - 10 ARE NO LONGER VALID. PLEASE ONLY USE OPTIONS 11,12 OR 13.

SELECT OPTION ====> \_

# ACS Customer Add

## Customer Status

Status:

## Name

Type:

Name:

Title:

Suffix:

Birth date:

SSN:

## Address

Type:

Attention:

Line 1:

Line 2:

City/St/Zip:

County:

## Contact

Phone Type:

Phone Number:

Email Type:

Email:

Save

Cancel



# Wisconsin Department of Revenue

[Home](#)

[Businesses](#)

[Individuals](#)

[Tax  
Professionals](#)

[Governments](#)

## Assessor Education Inquiry

To look up your Assessor Education Information, enter your certification no. and date of birth (DOB).

Certification no.

DOB

Email questions to [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov).

## Assessor

Name SCOTT R SHIELDS  
Address 2135 RIMROCK RD.  
PO BOX 8971  
MADISON WI 53708  
Work phone (608) 266-8223  
Primary email SCOTT.SHIELDS@REVENUE.WI.GOV

## Certifications

Level	Start	End	Appraisal Hrs. Earned/Required	Law/Mgt Hrs. Earned/Required	Annual Conf. Completed/Required
ASSESSOR 3	2010-12-01	2015-11-30	20.0 / 3.0	56.5 / 27.0	4.0 / 4.0
ASSESSOR 3	2015-12-01	2020-11-30	0.0 / 3.0	0.0 / 27.0	0.0 / 4.0
ASSESSOR 2	2015-05-31	2020-06-01	0.0 / 15.0	17.5 / 15.0	0.0 / 4.0

## Continuing Education Information

### Annual Conferences Attended

2014	2013	2012	2011	2010	
------	------	------	------	------	--

### Completed Courses

Name	Session no.	Date	Appr. Hrs.	Law- Mgt Hrs.	Annual Conf.	Location
2015 SLF ALL STAFF DAY 3	2015091482-001	2015-10-08	0.0	4.5	0	CROWNE PLAZA
2015 SLF ALL STAFF DAY 2 LOCAL MUNICIPAL FINANCING	2015091487-001	2015-10-07	0.0	1.5	0	CROWNE PLAZA



## Assessor Education Course Listing

[Print Page](#)

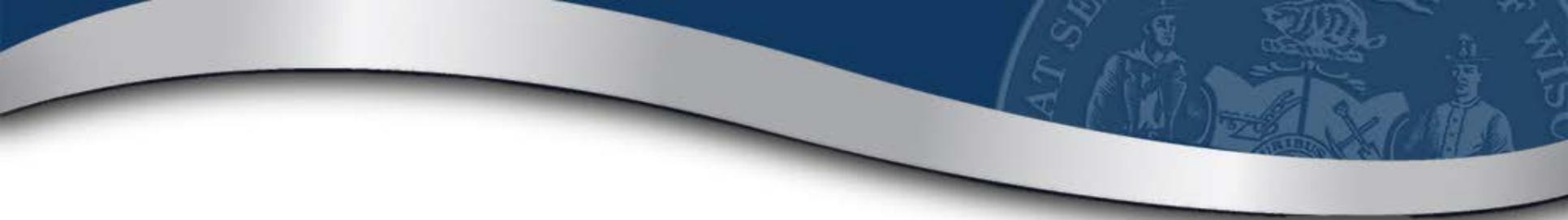
The following classes are approved for assessor continuing education credit. This is for informational purposes only. Please contact the course sponsor for more detailed information.

If you wish to see other course offerings, enter the date ranges and click "Lookup."

Range	Month	Year
Starting	November ▼	2015 ▼
Ending	January ▼	2016 ▼

### November 2015

Dates	Course Information	Sponsor
November 4, 2015	<b>2016-2017 NATIONAL 7-HOUR USPAP UPDATE</b> <b>Session Number:</b> 1670000017-004 <b>Credit Hours:</b> 7.0 Law/Management <b>Contact:</b> MICHELLE HARRISON - (608) 241-2047 - EDUCATE@WRA.ORG <b>Instructors:</b> SCOTT MAC WILLIAMS <b>Location:</b> Holiday Inn Pewaukee	WISCONSIN REALTORS ASSOCIATION
November 4, 2015	<b>ALL THINGS SALES</b> <b>Session Number:</b> 2015101573-001 <b>Credit Hours:</b> 4.0 Law/Management <b>Contact:</b> LISA PELKEY - (414) 690-8555 - LISAP@WI-ASSESSOR.COM <b>Instructors:</b> ANDY PELKEY <b>Location:</b> COUNTRY INN & SUITES STEVENS POINT	ASSESSMENT TECHNOLOGIES OF WI
November 4, 2015	<b>TEAM BUILDING</b> <b>Session Number:</b> 1306020013-003 <b>Credit Hours:</b> 7.0 Law/Management	CITIES AND VILLAGES MUTUAL



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# **Agricultural Classification Updated Tax 18**

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# Agricultural Classification

## Updated Tax 18

---

- Agricultural Classification – General
  - Land devoted primarily to a qualifying agricultural use during prior production season and compatible with agricultural use on January 1 (statutory assessment date)
  - Land classified agricultural for 2015 was devoted primarily to an "agricultural use" during 2014 production season and was compatible with agricultural use on January 1, 2015
  - "Agricultural use" is defined in Tax 18.05(1): tilled land devoted to crop production, pastured land devoted to livestock production and land enrolled in certain programs
  - No impact for making agricultural classification determination: zoning and highest and best use

# Agricultural Classification

## Updated Tax 18

---

- Rule change
  - [docs.legis.wisconsin.gov/code/admin\\_code](http://docs.legis.wisconsin.gov/code/admin_code)
  - Rule: agricultural classification definitions and use-value calculation
  - Cropping, Pasturing, Christmas Trees and Ginseng continue to qualify
  - Updates to program listing
    - Old rule: listed specific programs, out of date many no longer active
    - New rule: lists WI agricultural standards from WI Department of Ag
    - WPAM updated annually with qualifying program information
- Effective for 2016 assessment
  - Status of land during prior production season (2015)
  - Compatible with agricultural use on assessment date (January 1, 2016)

# Agricultural Classification

## Updated Tax 18 (cont.)

---

Land without improvements subject to federal / state easement or enrolled in federal / state program if all the following apply:

1. Land in agricultural use under (a), (b), or (c) when entering easement or program
2. Qualifying easements and programs shall adhere to standards and practices under ATCP 50.04, 50.06, 50.71, 50.72, 50.83, 50.88, 50.91, 50.96, or 50.98.  
WPAM shall list qualifying easements and programs
3. Terms of temporary easement or program do not restrict return of land to agricultural use under par. (a), (b), or (c) after easement or program is completed

or

Terms of easement, contract, compatible use agreement or conservation plan for that specific parcel authorized agricultural use, as defined in par. (a), (b), or (c), for that parcel in prior year

# Agricultural Classification

## Updated Tax 18 (cont.)

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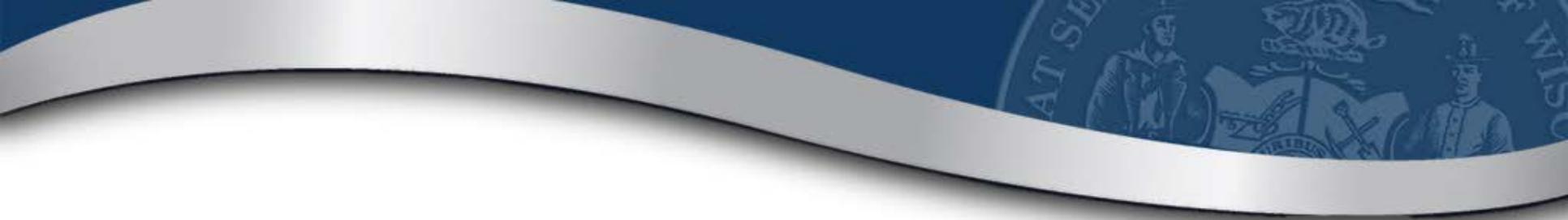
- Handout – listing for WPAM
- No changes for land enrolled in CRP and CREP
- Agricultural program classification process:
  1. Review existing records and classifications
  2. Conduct required annual classification reviews
  3. Distribute updated PR-324 (Ag Program Information Request) to land owners with who may have land in qualifying program
  4. Review completed form and supporting documents (ex: program contract, compatible use agreement, maps, plans, air photos)

# Agricultural Classification

## Updated Tax 18 (cont.)

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- 2016 agricultural classification if:
  1. Qualifying program or easement (see WPAM list)
  2. Classified agricultural at time of program or easement enrollment
  3. Enrolled in program or easement during 2015 production season
  4. Continues to be enrolled in qualifying program or easement on January 1, 2016 (no improvements)



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# 2016 Updates

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# Update Process

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- Changes collected through 7/31
  - Public comments
  - Assessor requests
  - Law changes
  - Court cases: published appellate court and supreme court decisions
  - General updates and clarification
- Potential exceptions to deadline: law change, court case after 7/31 and before WPAM publication
- Updates drafted, discussed with stakeholders, reviewed, published in December

# 2016 Updates

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- 2016 Wisconsin Property Assessment Manual
  - Chapter 1 – new tax bill with referendum fields (Act 55)
  - Chapter 5 – XML and Act 20 updates
  - Chapter 7 – highest and best use, use of sales
  - Chapter 9 – leased commercial property steps; cable TV
  - Chapter 10 – manufacturing updates
  - Chapter 11 – list of eligible programs for agricultural classification (revised Tax 18) and 2016 use-value calculation

## 2016 Updates (cont.)

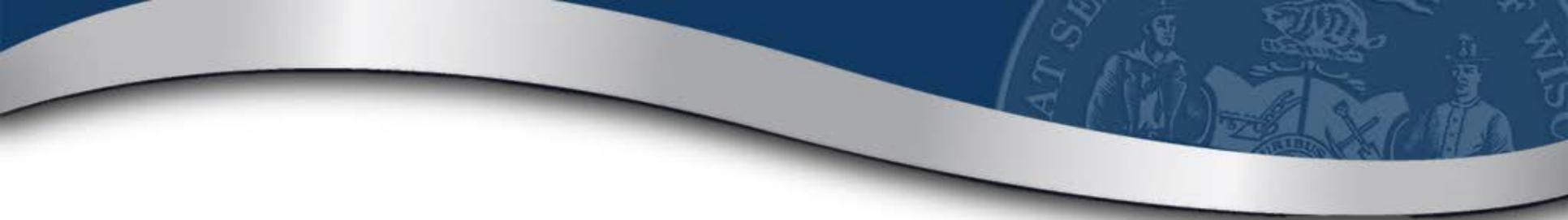
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- 2016 Wisconsin Property Assessment Manual, cont.
  - Chapter 15 – updated rented equipment exemption (Act 55), added rented DVDs to video tape section (taxable)
  - Chapter 17 – Cable TV form removal
  - Chapter 22 – updated local exposition exemption (Act 60)
  - Chapter 23 – Cable TV chapter removed (updates to Ch 9)
  - No applicable 2015 Supreme Court decisions or published Appellate cases

# 2016 Updates (cont.)

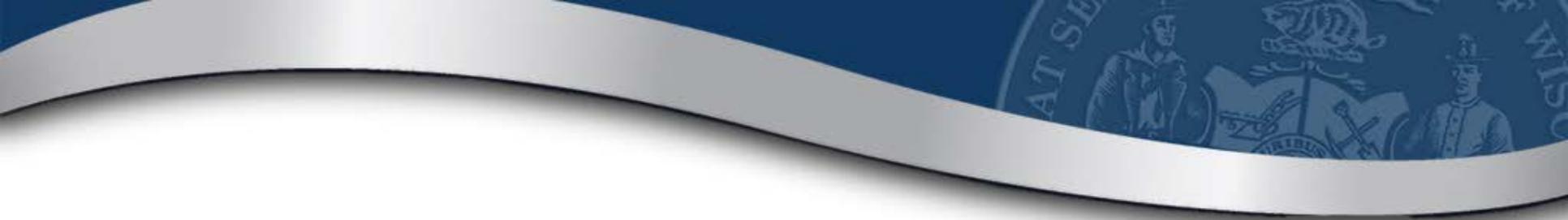
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- 2016 State Prescribed Forms
  - Annual updates: PE-106: Fixed Asset Schedule
  - Layout changes and fillable versions
    - PA-003: Statement of Personal Property (includes Cable TV for 2016)
    - PA 115A and 115B: Real and Personal Property Objections
    - PA-800: Summary - Board of Review Proceedings
    - PA-811: Summary - Waiver of Board of Review Request
    - PR-298: Ag Land Conversion Charge
    - PR-302: Notice of Board of Review Determination
    - PR-324: Ag Classification Conservation Program Information Request
  - Fillable version: PR-301: Notice of Assessment
  - Removed: PA-016: Cable TV (now part of PA-003)



# 20 Minute Break

Please return to your seats at the designated time



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# Commercial Property

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# Commercial Property

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- Walgreen v City of Madison
  - <http://www.wicourts.gov/sc/opinions/06/pdf/06-1859.pdf>
  - Published: Supreme Court – 7/8/08
  - 2016 WPAM updates, Ch 9
    - Court quote
    - Include typical terms and adjust for special / extraordinary terms for income approach and lease analysis (financing, land acquisition, development)

# Commercial Property (cont.)

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- Bonstores v City of Wauwatosa
  - <http://www.wicourts.gov/ca/opinions/12/pdf/12-1754.pdf>
  - Published: Court of Appeals – 10/8/13
  - 2016 WPAM updates, Ch 9:
    - Court quotes on comparable sales and use of RE Transfer Return (RETR)
    - Distressed properties are not seen as meaningfully comparable to operating properties
    - Avoid using sales of vacant improved properties ("dark") or distressed as comparable unless subject is similarly dark or distressed

# Commercial Property (cont.)

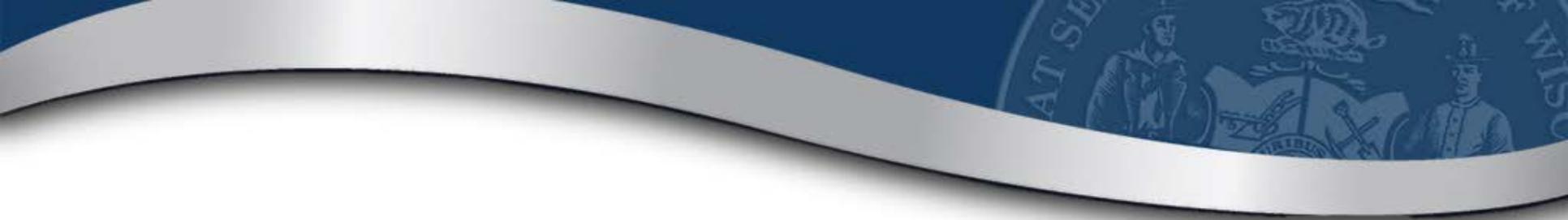
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- Walgreen v. City of Oshkosh
  - [wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=131662](http://wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=131662)
  - Appellate court - 12/17/14
  - Not a published decision – no information in WPAM
  - Cited Walgreen v City of Madison Supreme Court Decision as primary basis to uphold circuit court decision and Walgreen value
  - Improper to value business concern, increase in value from lease is contractual and not real property rights

# Commercial Property (cont.)

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- CVS Pharmacy v. City of Appleton
  - <https://s3.amazonaws.com/s3.documentcloud.org/documents/1681468/decision-in-appleton-cvs-1.pdf>
  - Circuit Court - 1/7/15
  - Circuit decisions are not placed in WPAM
  - Valuation determined in investment market and not real estate market
  - Highest and best use discussion: municipal use of pharmacy / drug store with Nestle case as basis; court stated features having most impact on value were tenant characteristics and not property characteristics – municipality valuing based on triple-net lease investment and not based on use as pharmacy / drug store
  - Court found cost approach most reliable



# Commercial Property (cont.)

---

- General steps:
  1. Determine property rights subject to assessment
  2. Determine type of value
  - 3. Determine highest and best use**
  4. Collect data
  - 5. Determine value subject to tax**



# Commercial Property (cont.)

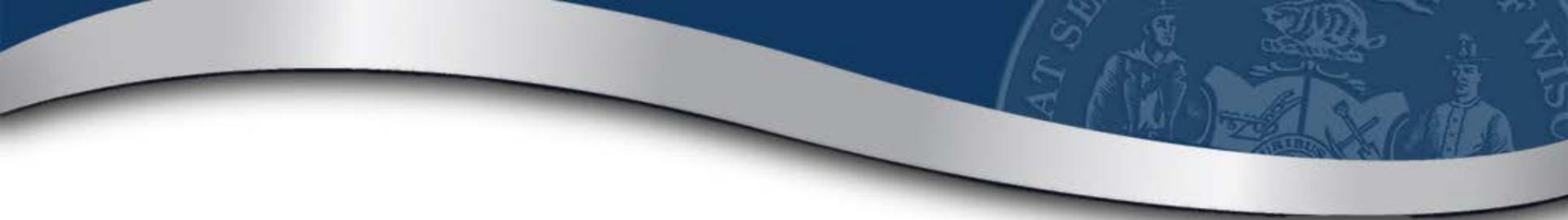
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- Determine highest and best use, 2016 WPAM updates, Ch 7:
  - Start with assumption current use is highest and best use
  - Recognize current use does not necessarily represent highest and best use or full market value
  - All available uses should be considered

# Commercial Property (cont.)

---

- Sales approach, 2016 WPAM updates, Ch 9:
  - Real Estate Transfer Return (RETR) shows total value of real estate transferred under 77.22(2)(a)
  - Amended RETR is needed if inaccurate real estate value on RETR
  - Consider effect of creative or atypical financing upon sale price to establish "full value"
    - If financing arrangements result in buyer paying more for property than would have paid if financing was typical of market
    - Make cash equivalency adjustment to remove effects of creative or atypical financing, positive or negative



# Commercial Property (cont.)

---

- Sales approach, 2016 WPAM updates, Ch 9 (cont.):
  - Choose comparable sales with similar highest and best use and similar placement in commercial real estate market
  - Avoid sales of distressed properties as comparable unless subject property is similarly distressed
  - Distressed properties are not meaningfully comparable to operating properties

# Commercial Property (cont.)

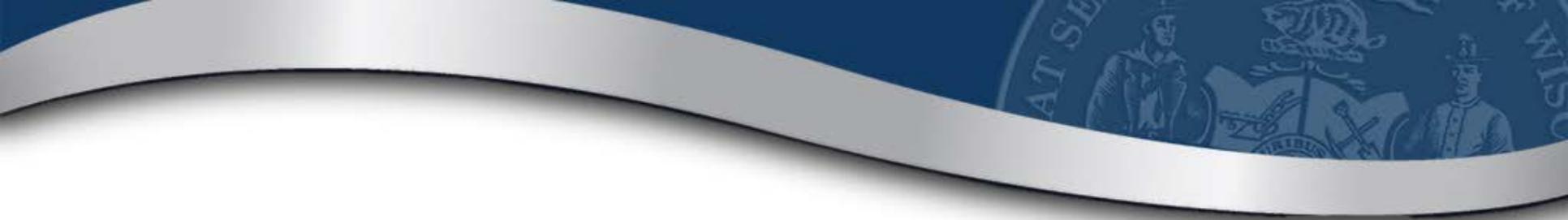
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- Income approach, 2016 WPAM updates, Ch 9:
  - Review lease terms: expenses paid by tenant or owner?
  - Do items reflect business interest, property interest, financing arrangement?
  - Reasons contract / market rents may differ:
    - Leases are not current
    - Leases that are not 'arm's-length' transactions
    - Owner occupied properties
    - Lease payment includes items /services not related to property
    - Short term leases may not reflect market value for other reasons

# Commercial Property (cont.)

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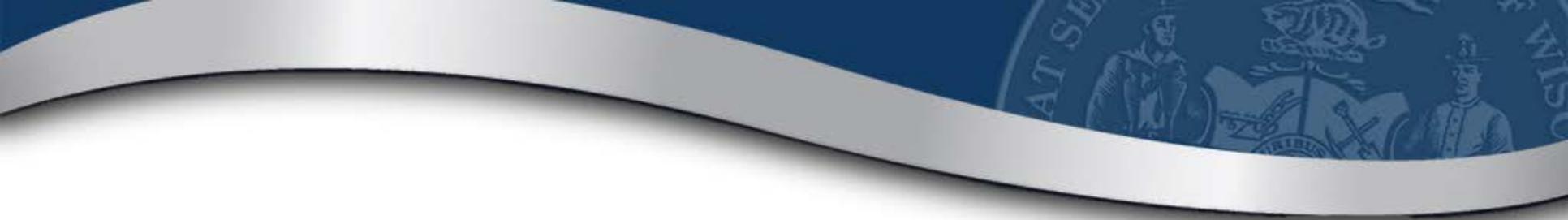
- Income approach, 2016 WPAM updates, Ch 9:
  - No adjustment for typical terms:
    - Leases are designed to compensate owner for market rate financing costs, land acquisition and development costs
  - Make adjustment for special terms:
    - reimburse for extraordinary financing, land acquisition, construction and development costs



## Commercial Property (cont.)

---

- Cost approach, 2016 WPAM updates, Ch 9:
  - Market value in exchange may not recapture all costs
  - Demolition and remediation costs can cause differences between actual costs and costs from a manual



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# Annual Assessment Report

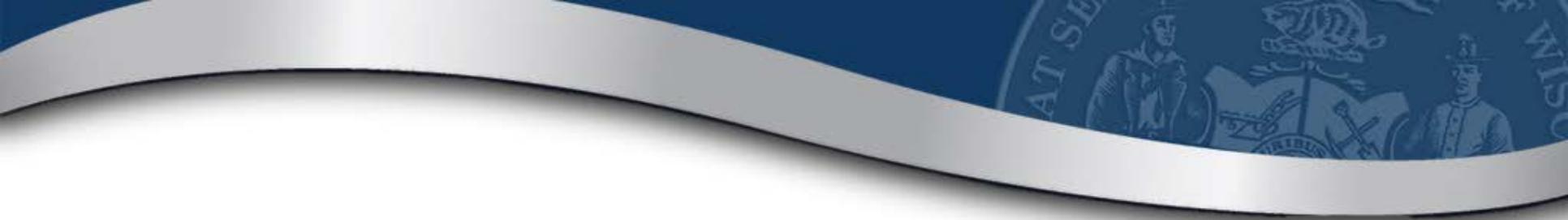
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# Annual Assessment Report (AAR)

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- Deliver to
  - Municipality before or at Board of Review (BOR)
  - DOR within 30 days after adjournment of BOR
- 2014 DOR Review of AARs
  - Electronically filed AARs confirmed and reviewed by DOR
  - DOR in-depth review (533 total) for following categories:
    - Full Revaluation (57)
    - Exterior Revaluation (34)
    - Interim Market Update (99)
    - Select Maintenance (339)
    - Other – not specified (4)



# 2014 AAR Review

---

## Eau Claire & Wausau Sessions

David Lockrem

Wausau Equalization

## Green Bay Session

Patrick Grabner

Green Bay Equalization

## Madison & Milwaukee Sessions

Amy Mercer

Madison Equalization

**THE ANNUAL ASSESSMENT REPORT (AAR)  
REVIEW CHECKLIST (2014)**

Municipality:			Municipal Code:			
Assessor:						
Item	Section 1 - Introduction	NOTES:	Yes	No	NA	Notes for Reviewer
1	Did the assessor adequately include a Letter of Transmittal? p.1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Did the assessor adequately report the effective date of the appraisal? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Did the assessor adequately identify the client of the appraisal? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Did the assessor adequately identify the intended use of the appraisal? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5	Did the assessor adequately report the type of value, the definition of value, and cite the source of the definition? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Did the assessor adequately identify and report the subject properties being appraised? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Did the assessor adequately identify the property rights being appraised? p.2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Did the assessor adequately provide a general description of the jurisdiction? p.3		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



## 2014 AAR Review (cont.)

---

### Areas of concern:

- General Descriptions of the Jurisdictions
- Neighborhood & Market Area Identification
- Performance and Test Measures, Inspections



# 2014 AAR Review (cont.)

---

## General Description of the Jurisdiction

- Brief, non-informative
- Too much copy and paste – fluff
  - Internet data isn't specific enough



# 2014 AAR Review (cont.)

---

## Elements of a Good Description

- What makes your community tick?
- Remember, you're the expert
  - Your reader may not be



# 2014 AAR Review (cont.)

---

## Elements of a Good Description

- Jurisdiction Location & Boundaries - clearly defined
  - General location within the County and State
  - Delineate using N, S, E, & W boundaries
    - Roads
    - Legal
    - Water
    - Geographic



# 2014 AAR Review (cont.)

---

## Elements of a Good Description

- Jurisdiction Demographics
  - Municipality Size
    - Land Area vs Water Area
  - Indicate the Primary Land Uses
    - Urban, Rural, etc.
    - Agricultural, Recreational
    - Residential, Commercial, Industrial



# 2014 AAR Review (cont.)

---

## Elements of a Good Description

- Jurisdiction Demographics
  - Population Data
    - Populace
    - Seasonal vs non-seasonal
    - Age – young families vs retired, mixed
    - Income data



# 2014 AAR Review (cont.)

---

## Elements of a Good Description

- Jurisdiction Demographics
  - Value and Marketability Factors
    - Employment, schools, recreational opportunities
    - Area economic stability, +/-
    - Transportation access
    - Public vs Private Utilities

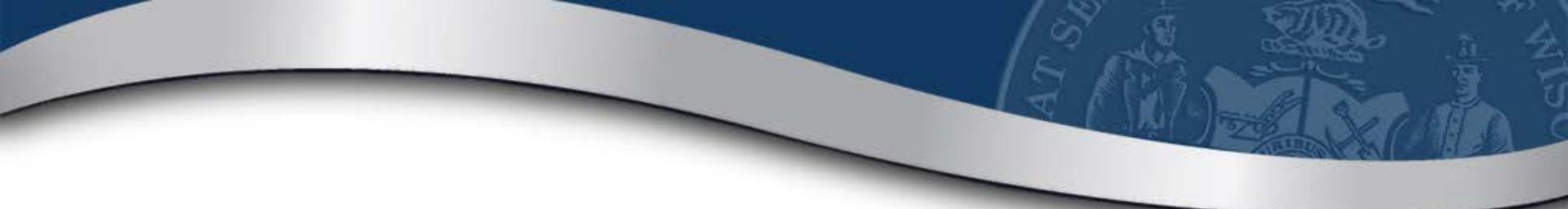


## 2014 AAR Review (cont.)

---

### General Description Example

- Janesville, WI (pop. 63,575) is Wisconsin's tenth largest municipality. It is located in south central Wisconsin astride the Rock River. Janesville is a regional trade and service center for Rock County (pop. 160,331). It is well served by Federal and State highways having direct access to Interstate 39/90, US Highways 51 and 14 and State Highways 11 and 26.



## 2014 AAR Review (cont.)

---

### General Description Example

- Madison (Wisconsin's State Capital) 40 miles northwest via Interstate-39/90
- Beloit, WI and Rockford, IL, 10 and 30 miles respectively to the south via Interstate-39/90
- Milwaukee 71 miles northeast
- Chicago 109 miles to the southeast
- Indianapolis, IN, Minneapolis/St Paul, MN and Des Moines, IA are all approximately 300 miles away
- Janesville is also home to the Southern WI Regional Airport



## 2014 AAR Review (cont.)

---

### General Description Example

- Since 1960, the City's population has grown over 80% with rapid growth in the 1960s and 1970s, stable populations in the 1980s, steady growth in the 1990s, and slow growth since 2000. The 2010 average age is 37.1. According to the U.S. Census Bureau, Janesville has 27,996 households with a median household Effective Buying Income of \$38,758.

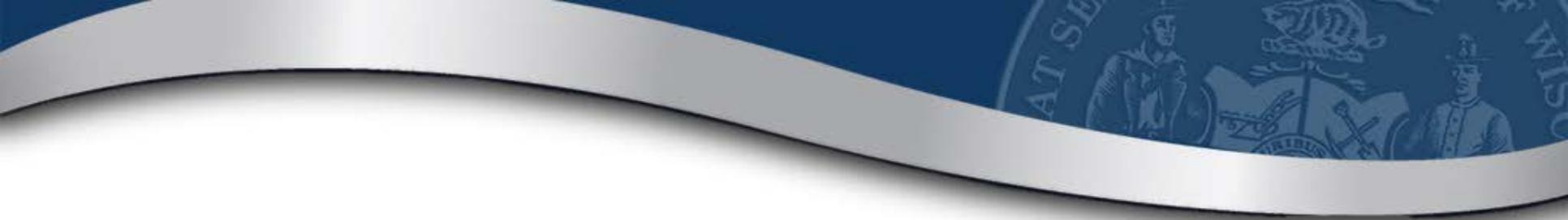


## 2014 AAR Review (cont.)

---

### General Description Example

- Janesville is served by the Janesville and Milton K-12 Public School Districts, seven parochial schools, 2 Montessori schools, Blackhawk Technical College and the two year campus of University of Wisconsin – Rock County. It is also within commuting distance of the University of Wisconsin Madison and Whitewater campuses.



## 2014 AAR Review (cont.)

---

### Neighborhood / Market Areas

- Limited discussion - if at all
- 2014 AAR states that both areas were to be analyzed & included in the report – most times not discussed



## 2014 AAR Review (cont.)

---

### Neighborhood identification

- Find subsets within your community
  - How many, where are they?
- Look for complementary land uses
- Provide a map and detailed description

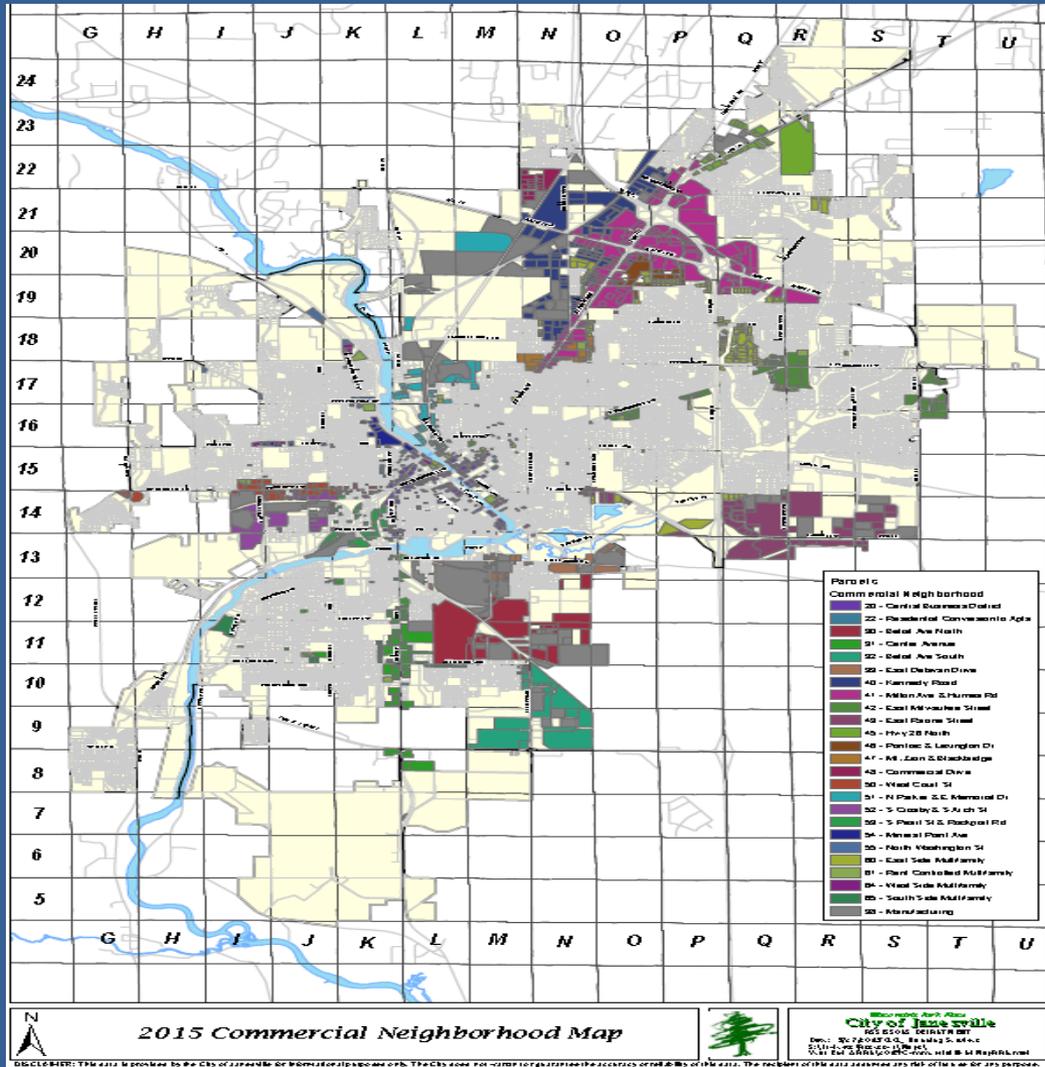


# 2014 AAR Review (cont.)

---

## Market Area Identification

- Define area where comparable sales are coming from
  - Within the municipality
  - Outside the municipality
    - Why comparable?
- Provide a map and detailed description





# 2014 AAR Review (cont.)

---

## Performance and Test Measurers

- Analysis of local trend not well documented
  - Identifying the method(s) is not enough
  - Discuss reason for your choice(s)
- Ratio Study Charts
  - Unclear what was being asked of you
  - Ratio study notes were lacking
    - Definitions (Aggregate Ratio, Mean, Median, COD, COC, PRD)
    - Describe what your statistics are telling you

# 2014 AAR Review (cont.)

---

## Ratio Study Charts

- Many struggled with ratio study charts
- Confusion over what years sales & assessment data to use
  - Example: 2014 assessment year
    - Chart 1: 2013 sales, 2013 assessments
    - Chart 2: 2013 sales, 2014 assessments
  - Statistical results incomplete or non-plausible numbers

# 2014 AAR Review (cont.)

## PERFORMANCE & TEST MEASURES

### Ratio Studies Chart

- Statistically accurate information **must** be used to populate these tables
- Assessment quality and uniformity is derived from these test measures

Calculate and report the performance/test statistics for each class. The "before" ratio study compares the prior year assessments to the sales from the prior year. The "before" test statistics for January 1, 2011 compare the January 1, 2010 assessments to the sales that occurred during 2010

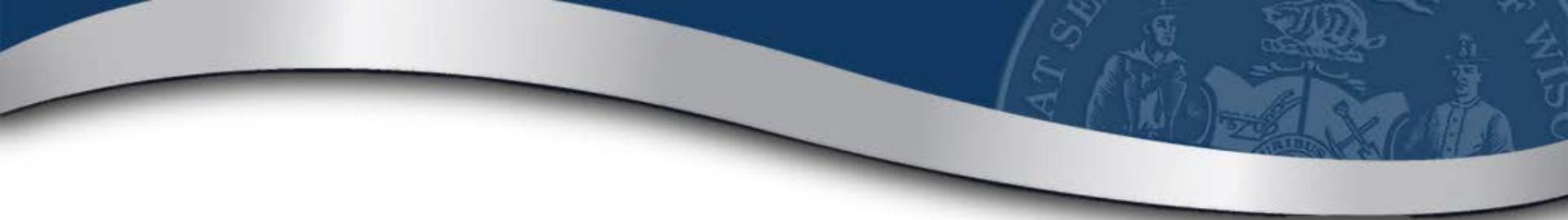
Major Classes →	Residential	Commercial	Other:
Number of Valid Sales	355	2	0
Total Assessed Value of Valid Sale Parcels	42,936,700	780,300	0
Total Sales Price of the Valid Sale Parcels	45,807,300	629,000	0
Aggregate Ratio	0.94	1.24	0.00
Mean	0.96	1.39	0.00
Median	0.94	1.41	0.00
Coefficient of Dispersion	10.30	14.20	0.00
Coefficient of Concentration	80.80	100.00	0.00
Price-Related Differential	1.02	1.12	0.00

After the valuations are completed for 2011, a second ratio study is conducted to verify valuation changes made during the revaluation process (if applicable) produced credible results. In this scenario the test statistics for January 1, 2011 compare the assessments for January 1, 2011 to the sales that occurred during 2010

Major Classes →	Residential	Commercial	Other:
Number of Valid Sales	355	2	0
Total Assessed Value of Valid Sale Parcels	45,514,000	884,200	0
Total Sales Price of the Valid Sale Parcels	45,807,300	629,000	0
Aggregate Ratio	1.00	1.41	0.00
Mean	1.00	1.41	0.00
Median	0.99	1.39	0.00
Coefficient of Dispersion	4.10	1.45	0.00
Coefficient of Concentration	98.00	100.00	0.00
Price-Related Differential	1.01	1.00	0.00

#### Ratio Study Notes:

Last revaluation occurred for 1/1/2011 assessment roll. As evident from above data, there were insufficient arms length commercial sales to generate valid performance tests.



# 2014 AAR Review (cont.)

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## Other Areas of Concern

- Land Valuation
  - Approximate market value ranges not noted
  - Influence factors not listed or explained

**2015 AAR - 53241**

**ADDENDUM 10 – LAND INFLUENCE FACTORS**

Influence factors are applied to individual parcels to account for external influences due to location, shape, size, view, topography, et al. Influences can be positive or negative. A positive influence might be a location adjacent to a park. A negative influence might be a residential lot located next to a busy manufacturing plant. Influence factors are determined in the same way as land values – by analyzing vacant sales and looking at the indicated land residual of improved sales. Table 11 summarizes influence factors applicable to Residential and Commercial class properties. Influences are not applicable to other classes. Values above 100 result in a positive adjustment. Values below 100 result in a negative adjustment.

RESIDENTIAL INFLUENCES	ADJ	COMMERCIAL INFLUENCES	ADJ
Vacant Land - Manual	User	Corner / Location Minor	110
Shape or Size - Manual	User	Corner / Location Major	125
Shape or Size (-10%)	10	Access Road	90
Shape or Size (-20%)	20	Excessive Frontage	90
Shape or Size (-30%)	30	Size or Shape Minor	80
Shape or Size (-40%)	40	Size or Shape Major	50
Shape or Size (-50%)	50	Size or Shape Unbuildable	10
Shape or Size (-60%)	60	Econ (externl) Infl Minor	80
Shape or Size (-70%)	70	Econ (externl) Infl Major	50
Shape or Size (-80%)	80	Econ (ext) Infl Unblidable	10
Shape or Size (-90%)	90	Misimprovement Minor	80
Econ Misimp - Manual	User	Misimprovement Major	50
Econ Misimp (-40%)	40	Regulatory Restrict Minor	80
Class Ag Forest or Undev	50	Regulatory Restrict Major	50
Bare Land (No Imp)	45	Regulatory Rest Unblidable	10
Comm Bus Next To (-10%)	10	Topography Minor	80
CGST or S/W (-15%)	15	Topography Major	50
Depth	User	Topography Unbuildable	10
Flood Plain (-10%)	10	Floodplain (unreg) Minor	80
Floodway	40	Floodplain (FF) Major	50
Heavy Traffic Street	10	Floodplain (FW) Unblidable	10
Lateral Missing (-10%)	10	Infrastructure - Minor	70
Landfill	10	Infrastructure Major	20
Lowland (-30%)	30	Class Ag Forest	50
Multi-Lot Discount	User	Class Undeveloped	50
Medium Traffic (-5%)	5		
Railroad Disc Next To	40		
Vacant Lot w/o House	0		
House w/o Misc (C/G)	5		



# 2014 AAR Review (cont.)

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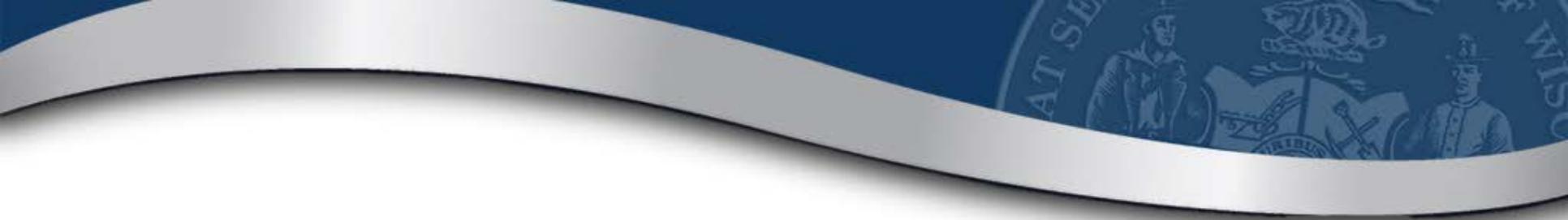
## Other Areas of Concern

- Scope of Work
  - Sales analysis and validation, building permits, agricultural classification, inspections (slide #25)
- Include all required/relevant attachments

## ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All property	All property	Changes identified in column D <b>PLUS</b> Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Assessmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Discovery & assessment of Personal Property	Required	Required	Required	Required
Add omitted property to roll (Stat 70.44)	Required	Required	Required	Required
Correct errors in roll (Stat 70.43)	Required	Required	Required	Required
Hold open book / attend BOR	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type



# 2015 DOR AAR Review

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- All Full Revaluation, Exterior Revaluation and Interim Market Update Assessments
- Selection of Maintenance Assessments if the assessor did not complete another type of Assessment

# 2016 AAR

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- Posted November 2015
- Maintenance version
- Similar look as MAR, TAR and ECR
- Video posting on DOR website in December with form walk through and examples

# 2016 AAR (cont.)

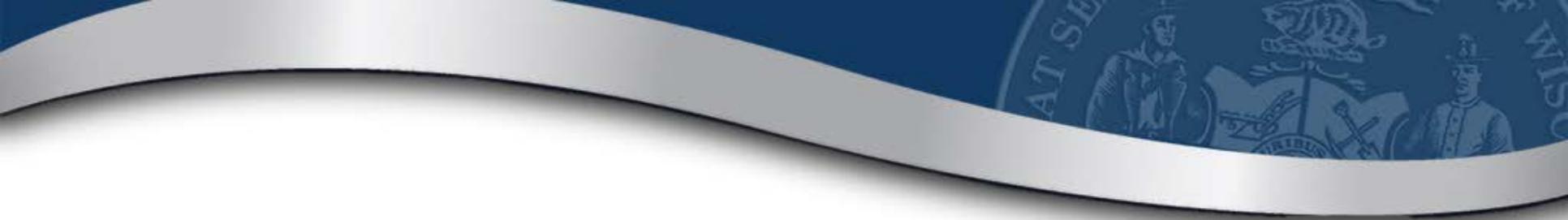
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- Standardized list of attachments for all AARs:
  - Notice of Assessment
  - Affidavit
  - Maps (provide link to any internet maps used)
  - Information for those who helped complete assessment
  - Contract
  - Sample PRC by class of property
  - Open Book Summary (if assessor completes)
  - BOR Notice

# 2016 AAR (cont.)

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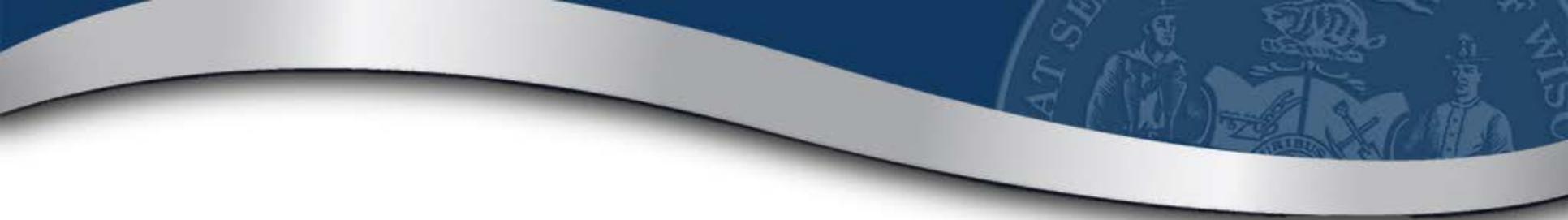
- Attachments for all non maintenance AARs:
  - Standard 8 attachments
  - Market area maps, adjustments by neighborhood
  - Sale stratifications
  - Valuation statistics (dispersions, frequency charts)
  - Summary reports
  - Other charts / graphs



## 2016 AAR (cont.)

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- Prefills from 2015 AAR and 2016 MAR / SOA:
  - Assessment type history (MAR)
  - Assessment software (MAR)
  - General description (AAR)
  - Oath of office (AAR)
  - ECR, MAR and TAR filing dates with DOR
  - Parcel counts (SOA)
  - Assessment Statistics (AAR)
  - Influence Factors (AAR)



## 2016 AAR (cont.)

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- Issues we are working on with Assessors and other stakeholders in 2016 for possible release in 2017
  - Measuring your AAR (e.g. from 1 to 10)
  - Completeness of data sent in your AAR
  - Accuracy of data collected
  - Training for Assessors and local officials on the AAR

# 2016 Annual Assessment Report

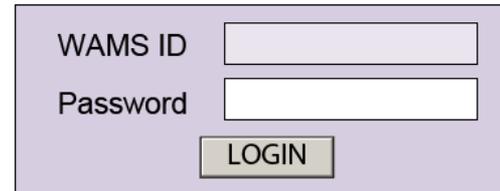
## Wisconsin Department of Revenue

### Instructions

1. Review the [form instructions](#) before you begin filing.
2. Enter your WAMS ID and Password and click "LOGIN."
3. Complete the report and check for accuracy.
4. Click "Submit Report" on the last page when you are ready to file your report.

#### Important - Saving your report:

- Reusable copy - before you submit your report, save a reusable copy if you would like to complete it later.
- Archive copy - after submitting your report, save an archive copy for your records. You cannot edit an archive copy.



A screenshot of a login form with a light purple background. It contains two text input fields: the top one is labeled "WAMS ID" and the bottom one is labeled "Password". Below the "Password" field is a button labeled "LOGIN".

## AAR Table of Contents |

### [Instructions](#)

Enter Co-muni and Report Type .....	2
Assessor/Assessor Information .....	2
Section 1 - General Municipality Information .....	3
Section 2 - Scope of Work .....	5
Section 3 - Assessment Statistics .....	7
<b>Full revaluation, exterior revaluation, interim market update</b>	
Section 4 - Valuation .....	8
Section 5 - Land Valuation .....	10
Section 6 - Improved Property Valuation .....	12

### **Attachments**

#### **All assessment types - required attachments**

- Affidavit
- Assessment notice
- Name(s) of help
- PRC Sample(s)

## Annual Assessment Report

Assessment Year <h3 style="text-align: center;">2016</h3> ORIGINAL	Comu Code <input style="width: 80%;" type="text" value="43016"/> - OR -	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">ONEIDA</td><td style="text-align: right;">▼</td></tr> <tr><td style="padding: 2px;">TOWN</td><td style="text-align: right;">▼</td></tr> <tr><td style="padding: 2px;">MINOCQUA</td><td style="text-align: right;">▼</td></tr> </table>	ONEIDA	▼	TOWN	▼	MINOCQUA	▼	Report Type <input style="width: 90%;" type="text" value="&lt;Select Type&gt;"/>
ONEIDA	▼								
TOWN	▼								
MINOCQUA	▼								

### Assessor Information

Assessor or Assessment Firm		Person completing form	
Name BOWMAR APPRAISAL INC		Name Scott Shields	
Person signing assessment roll affidavit		Certification level	Certification expiration date
Name		▼	▼
Certification level	Certification expiration date	Email	
▼	▼	▼	
Primary assessor since (mm/dd/yyyy)		Phone	
▼		▼	
Assessor comments:			

### Assessment Information

Current		Assessment software	
Assessment type	Estimated level of assessment %	Name	
MAINTENANCE	100.00	Market Drive	
Board of Review final adjournment date		Version used	
8/18/2015		2014.5.118	
Historical		Year of last update	
Year	Type	2015	
2014	MAINTENANCE		
2013	MAINTENANCE		
2012	FULL REVALUATION		

2012 FULL REVALUATION

**Besides the assessor who, completed the assessment *(if applies)***

Name (ex: field staff, measurer)			Assessor certification level	Certification expiration date
Company name (if applies)			Email	
Address			Phone	
City	State	Zip		

1.  Check if you are providing an attachment(s), labeled: Additional staff

## Section 1 - General Municipality Information

### A. Municipality general description

See section 1.6.1 titled 'General Description of the Jurisdiction' in the AAR given to the municipality (attached).

2.  Check if you are providing an attachment(s), labeled: Section 1 - Municipality general description

### B. Check boxes or fill in blanks of all that apply:

Summary of Requirements	Date or Number
1. Assessor's oath of office	05/28/2013
2. Mailed Notice of Changed Assessment	
3. Signed affidavit and attached to roll	
4. Submitted to DOR:	
• Exempt Computer Report (ECR)	
• Municipal Assessment Report (MAR)	08/18/2015
• Tax Incremental District Assessment Report (TAR) <input checked="" type="checkbox"/> NA	
5. Corrections and omissions discovery:	
• Discovered and corrected omitted real or personal property <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
• Provided property owners with written notice on their appeal rights <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
6. Open Book information:	

<b>6. Open Book information:</b>	
• Date of first Open Book	
• Number of parcels reviewed	
• Number of changes of value due to Open Book	
• Revised notices sent	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
<b>7. Board of Review (BOR) information:</b>	
• Date of first BOR	
• Reschedule date if needed	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
• Assessor attended BOR to defend assessments	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>8. Palpable errors or omitted parcels:</b>	
• Reviewed and revalued property in error and certified value with clerk	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
• Verified with clerk, palpable error or omitted property was added to the roll	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
<b>9. Property inspection:</b>	
• Number field inspected	
• Inspection type	<input type="checkbox"/> Interior <input type="checkbox"/> Exterior <input type="checkbox"/> Drive-by

**B. Check boxes or fill in blanks of all that apply:**

Summary of Requirements	Date or Number
10. Property sale(s) - number in municipality in year prior to assessment date:	
11. Valid sales:	
• Reviewed for validity	
• Total number of valid sales	
• Number inspected	
12. Conducted ratio study for:	
• Previous assessment date <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
• Current assessment date <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
13. Building permits:	
• Total number of building permits	
• Number field inspected	
14. New construction:	
• Number of inspections	
• Analyzed new construction <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	

<b>15. Agricultural parcels</b>		
• Total number of parcels		12
• Total number of inspections		
• Type of inspections	<input type="checkbox"/> Onsite physical inspection <input type="checkbox"/> Drive-by <input type="checkbox"/> Online maps, aerial photos <input type="checkbox"/> Other	
<b>16. Updated agricultural land values using DOR's use-value rates adjusted to overall assessment level for current year as determined by assessor</b>		
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
<b>17. Income-producing properties:</b>		
• Collected income and expense information	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
• Calculated from market or obtained from a credible source	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
<b>18. Personal property:</b>		
• Discovered	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	
• Returns sent	<input type="checkbox"/> NA	
• Valued	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA	

## Section 2 - Scope of Work

### A. Work Activity

This table shows the work activity by approximate percentage for each class. The [Wisconsin Property Assessment Manual \(WPAM\)](#) defines full revaluations, interim market update, and annual review/maintenance.

Work Activity						
Class Code	Class Type	Parcel Count	Full Revaluation	Exterior Revaluation	Interim Market Update	Review/Maintenance
Class 1	Residential	7,149	%	%	%	%
Class 2	Commercial	749	%	%	%	%
Class 4	Agricultural	12	%	%	%	%
Class 5	Undeveloped	418	%	%	%	%
Class 5m	Agri Forest	2	%	%	%	%
Class 6	Prod Forest	494	%	%	%	%
Class 7	Other	2	%	%	%	%
Personal Property			%			

### B. Classifications for real or personal property

#### 1. Residential (Class 1)

- Any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located
- Vacant land where the most likely use would be for residential development
- Mobile homes assessed as real property are classified as residential
- Apartment buildings of up to three units are also classified as residential

#### 2. Commercial (Class 2)

- Land and improvements primarily devoted to buying and reselling goods
- Includes the providing of services in support of residential, agricultural, manufacturing and forest use

#### 3. Manufacturing (Class 3)

- State law ([sec 70.995, Wis Stats.](#)), provides for the state assessment of manufacturing property

#### 4. Agricultural (Class 4)

- [Sec. 70.32\(2\)\(c\)1d., Wis Stats.](#), as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
- Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of

### Section 3 - Assessment Statistics

Major Classes →	Residential		Commercial		Other	
	2016 Assessment Year 2016 Data Year 2015	2015 Assessment Year 2015 Data Year 2014	2016 Assessment Year 2016 Data Year 2015	2015 Assessment Year 2015 Data Year 2014	2016 Assessment Year 2016 Data Year 2015	2015 Assessment Year 2015 Data Year 2014
Number of valid sales		0		0		0
Total assessed value of valid sale parcels		0		0		0
Total sales price of valid sales parcels		0		0		0
Aggregate ratio		0.00		0.00		0.00
Mean		0.00		0.00		0.00
Median		0.00		0.00		0.00
Coefficient of dispersion		0.00		0.00		0.00
Coefficient of concentration		0.00		0.00		0.00
Price-related differential		0.00		0.00		0.00

**Additional Comments:**

**Attachment List:**

You indicated you are attaching the following documents:

# Signature Page

**Error Messages** - Double click the error message(s) below to view the field(s) that needs correcting.

**Ready to Submit**

After you confirm the document is complete, correct, and ready to file,  
select "Yes" and submit your report.

Yes  No

Save a Reusable Copy

Save an Archive Copy

Submit

Print

## Section 4 - Valuation

### A. Model

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

- 1. Application of the Valuation Method used to Appraise Property:** The table below shows the approximate percentage in each class where the indicated method was applied.

**Valuation Summary**

Class Code	Class Type	Land Values From Market	Cost Models			Sales Models		Income Model
			WPAM Costs Volume II	Other Cost Manual	Composite Conversion Factor	Composite Adjust Grid	Statistical Model	Direct or Yield Method
1	Residential	%	%	%		%	%	%
2	Commercial	%	%	%		%	%	%
4	Agricultural							
5	Undeveloped	%						
5m	Agri forest	%						
6	Prod forest	%	%	%		%	%	%
7	Other	%	%	%		%	%	%
P1	Boats and other watercraft				%			
P2	Machinery, tools and patterns				%			
P3	Furniture, fixtures and equipment				%			
P4A	Other				%			
P4B	Buildings on leased land		%	%	%	%	%	%
	Mobile homes	%	%	%		%	%	%

### 2. Steps to determine market values

The following steps were taken to determine market values for all classes of property as required under state law (sec. 70.32, Wis. Stats.). To determine market value, the assessor used the three recognized approaches to value when appropriate and

#### 4. Analysis of Local Trend

Various statistical analyses were performed to determine the current trend in real estate for this jurisdiction. Included in this analysis were \_\_\_\_\_ sales from January 1, \_\_\_\_\_ through December 31, \_\_\_\_\_. Sales prior to the assessment date are analyzed to determine if the market is stable, appreciating or depreciating.

##### a. Method(s) used to determine the market trend:

- Analysis of economic/market trends from outside professional sources
- Analysis of square foot selling price
- Paired sales analysis
- Regression analysis
- Insufficient Sales
- Other - Explain: \_\_\_\_\_

Based on the above analysis, the local trend for the period January 1, \_\_\_\_\_ to January 1, \_\_\_\_\_ is:

\_\_\_\_\_ % per year (indicate positive or negative annual trend) Residential

\_\_\_\_\_ % per year (indicate positive or negative annual trend) Commercial

##### b. Trend Explanation (include information for any class of property):

5.  Check if you are providing an attachment(s), labeled: Section 4 - Market Trend Analysis  
(include all relevant spreadsheets for the methods used in analysis)

## Section 5 - Land Valuation

### A. Model

1. **Specification:** According to IAAO's Mass Appraisal of Real Property, "Model Specification is the formal development of a model in a statement or equation, based on data analysis and appraisal theory. During model specification, one determines the variables to test or use in a mass appraisal model."
2. **Calibration:** From IAAO's Mass Appraisal of Real Property, "Model Calibration is the development of the adjustments or coefficients from market analysis of the variables to be used in a mass appraisal model."
3. **Validation:** Validation of the model is accomplished by a study showing the results of the model before and after changes in model specification or calibration.

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

### B. The municipality had the following number of sales during the year previous to the assessment date:

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

#### 1. Specification:

##### Method(s) used for appraising land:

- |   |   |
|---|---|
| <input type="checkbox"/> Comparative Unit Method<br><input type="checkbox"/> Base-Lot Method<br><input type="checkbox"/> Allocation Method<br><input type="checkbox"/> Abstraction Method | <input type="checkbox"/> Anticipated Use or Development Method<br><input type="checkbox"/> Capitalization of Ground Rent<br><input type="checkbox"/> Land Residual Capitalization<br><input type="checkbox"/> Other _____ |
|---|---|

**Note:** If there is a specification explanation, it is located in the Land Valuation notes on page 12, or it is attached.

## 2. Class Codes

<b>Class 1 - Type Residential</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Class 2 - Type Commercial</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Class 4 - Type Agricultural</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Class 5 - Type Undeveloped</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Class 5m - Type Agri Forest</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Class 6 - Type Prod Forest</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Class 7 - Type Other</b>	Approximate Unit Value Range +		
	Type	Minimum	Maximum
	<input type="text"/>	<input type="text"/>	<input type="text"/>

### 3. Influence Factors

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

Influence factors are determined by analyzing vacant sales and looking at the indicated land residual of improved sales.

Influence factors in the jurisdiction were applied for the following reasons:

Class Code	Class Type	Reasons for Influence Factors
Class1	Residential	topo, .wet topo etc, 2, 4, access etc, backlands, bay, bldg on this lot too, boat landing etc, buildable area creek etc, condos, conservanc
Class 2	Commercial	d, d/shape etc, dd, density, depth factor, ma, shape depth etc, shape etc, size, topo, w, w topo etc
Class 4	Agricultural	n/a
Class 5	Undeveloped	n/a
Class 5m	Agri Forest	n/a
Class 6	Prod Forest	conservation easement, creek, cut, d, lake, ponds etc, rd, river, topo etc
Class 7	Other	n/a

### Land Valuation Notes:

6.  Check if you are providing any of the following information as an attachment(s), labeled: Section 5 - Land Valuation Data
- Sales used
  - Sales not used
  - Model calibration: documentation of values
  - Model validation: ratio study if there are sufficient and vacant land sales
  - Basis for adjustments

## Section 6 - Improved Property Valuation

### A. Cost Approach

#### 1. Specification:

Technique(s) used to determine model specification:

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

Specification Explanation:

7.  Check if you are providing an attachment(s), labeled: Section 6A.1 - Cost Approach Specification

## B. Sales Comparison Approach

### 1. Specification

If using the Traditional Sales Comparison approach, the appraiser selects recent sales of similar properties that are located in the same neighborhood as the subject property. The appraiser then adjusts the sales to make them similar to the subject. The resulting adjusted sales prices are then used to estimate the likely selling price of the subject.

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

**Specification(s) used to establish the model:**

Sales comparison

Multiple regression analysis

Other - Explain: \_\_\_\_\_

Not applicable - insufficient sales

**Specification Explanation:**

10.  Check if you are providing an attachment(s), labeled: Section 6B.1 - Sales Comparison Approach Specification

### C. Income Approach

When provided documentation from a property owner, it is important to maintain the confidential nature of all the information. Including a summary of the data is sufficient for this report.

#### 1. Specification:

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

**Specification(s) used for the income approach:**

Direct Capitalization

Yield Capitalization

Other - Explain: \_\_\_\_\_

Not applicable

If there is a specification explanation it is located in the Income Approach Notes below, or it is attached.

#### 2. Calibration:

**Calibration(s) used for the income approach:**

Data from market

Data from professionally acceptable sources

Other - Explain: \_\_\_\_\_

Not applicable

#### 3. Validation:

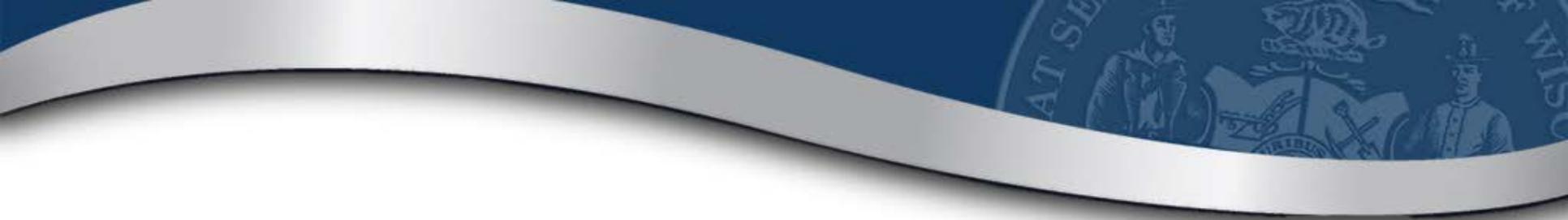
**Validation used to test the income model:**

Comparing the value estimates using the model against the sale prices

**Additional Comments:**

**Attachment List:**

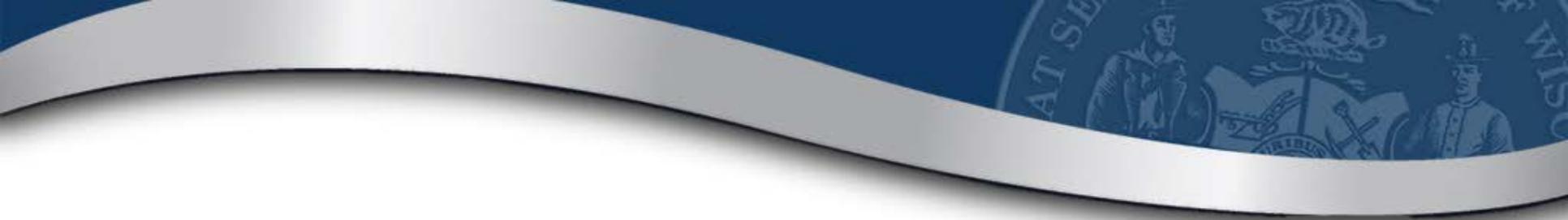
You indicated you are attaching the following documents:



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# 2017 Updates

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# 2017 Updates

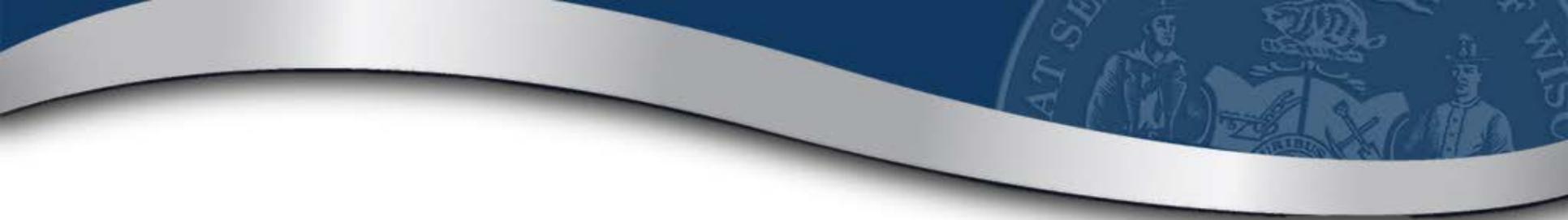
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- Provide suggestions by 7/31/16
  - Systems (e.g. eRETR)
  - Forms (e.g. Statement of Personal Property)
  - Publications (e.g. WPAM and Guides)

# 2017 Updates (cont.)

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- WPAM – Volume 2
  - Residential, apartment and agricultural listing and cost information
  - 330 pages
  - Online for free: [revenue.wi.gov/html/govpub.html#property](http://revenue.wi.gov/html/govpub.html#property)
  - Paper purchase available
  - Published January 1, 2000 - modifiers posted annually
  - 2017 proposed re-write



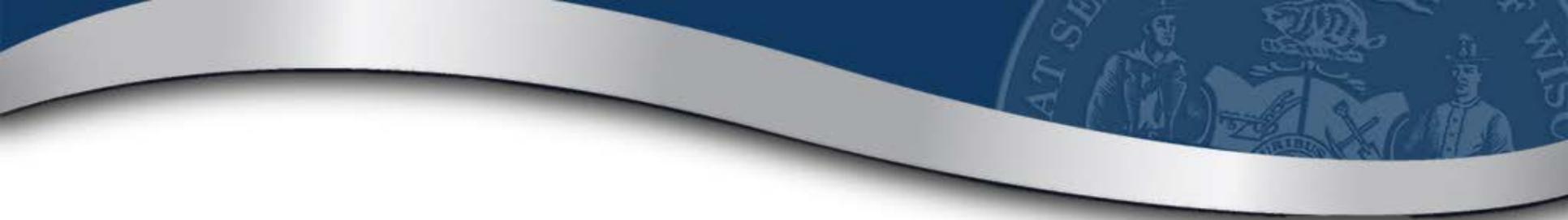
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# **Manufacturing & Utility Bureau**

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Assessor School

December, 2015



# Manufacturing Discussion Topics

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- Contact list and district map
- Manufacturing classification
- Building permits
- Notification rolls
- Shift (Add/Delete) letters
- Website - Manufacturing landing



# Manufacturing Classification

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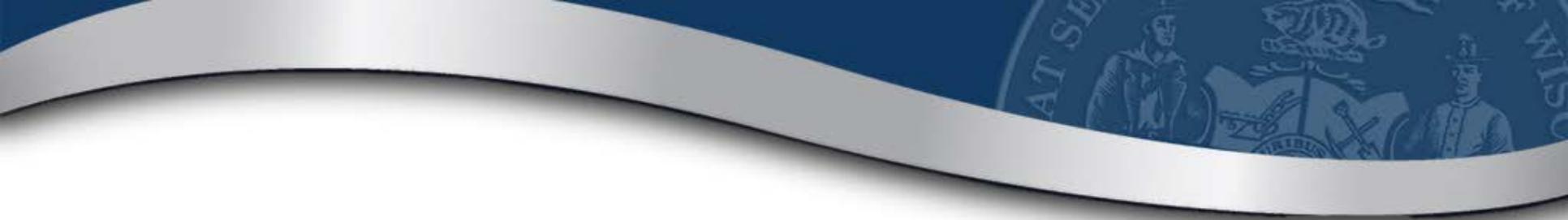
- Manufacturing classification timeline
  - Manufacturing assessment classification request must be received by March 1 (s. 70.995(5))
  - DOR looks at the business activity of the establishment
  - No retroactive classification as manufacturing
  - DOR has sole discretion in classification (s.70.995 (4))
- Manufacturing classification of personal property
  - Initial classification affects business personal property only
  - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use



# Permits and Other Information

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- Types of information to pass on to DOR
  - Building permits
  - Sale or expansion of manufacturing parcels
  - Sale of large agricultural parcels that may be used in manufacturing (frac or mining)
  - Economic influence, zoning changes, TID creations or closings
  - Regional industry information that might be new enough, that we don't know about it



# Notification Roll Review

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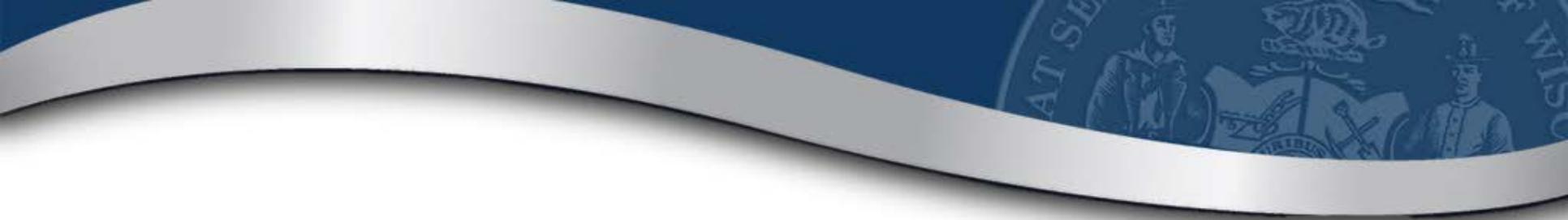
- All DOR rolls are now available on-line and will not be mailed
  - Including omitted or correction rolls in 2015
- Review notification rolls for errors & omissions
  - Missing manufacturing RE parcels or PP accounts
  - TID codes
  - School district/Union high codes
  - Special district codes



# Assessor and DOR Communication

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- Exchange of information with DOR is important in establishing an accurate municipal assessment roll
  - Do not shift a real estate parcel or personal property to manufacturing classification until you receive official notification from DOR
  - Double assessment or omitted property may otherwise result
- DOR add/delete (shift) letters sent to assessor includes
  - Situs address
  - Local parcel number
  - TID & Special district information



# Website

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- "Manufacturers" landing page
  - Online services – taxpayers and preparers
  - Assessment rolls
  - Reports
  - Appeals and objection forms
  - Guides
  - Resources
  - Common Questions
  - Common Forms

[Home](#)[Businesses](#)[Individuals](#)[Tax Professionals](#)[Governments](#)[Unclaimed Property](#)

Home > Businesses > Manufacturing

## Recent News

- Wage and Information Return Reporting Requirement for Payers
- More...

[Sign up for email updates](#)

## Calendar

[More Calendar Events](#)

## How Do I...

- Request a copy of a prior return
- Change my address
- Request forms
- Request an e-file waiver
- Report fraud

## Manufacturers

### Online Services

- Register for a user ID to Web Access Management System (WAMS)
  - Instructions (new users only - must complete prior to e-filing)
- Online authorization request
- Access your account

### E-File Manufacturing Forms (Property Tax)

- Online features
- Access your account
- Forms
- Extension
- Late filing fee
- Amend an e-filed form

### Assessment Rolls

#### Notification

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application

#### Full Value

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application
- Full value status report

#### Equated

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application
- Equated Rolls Status Report

### Reports

- Assessment Values by County
- Assessment Values for Select Municipalities
- Five Year History of Assessment Values
- Ten Year History of Assessment Values
- State Manufacturing Property Full Value and Parcel Counts
- Locally-assessed property at manufacturers
- Companies Classified as Manufacturing for Property Assessment

### Appeals and Objections

- Forms

### Guides

- Wisconsin Assessment of Personal Property Located at But Not Owned by a Manufacturer
- Wisconsin Manufacturing Property Assessment

### Resources

- Manufacturing Sales Data:
  - 2014
  - 2013
  - 2012

### References

- Wisconsin State Statutes

## Common Questions



- How do I e-file manufacturing forms?
- What authorization should I complete to e-file?
- How do I set up an account to e-file?
- How do I view my e-filed forms?
- What are late filing fees?
- What is a waste treatment exemption?
- What are allowable machinery and equipment exemptions?
- More...

## Common Forms

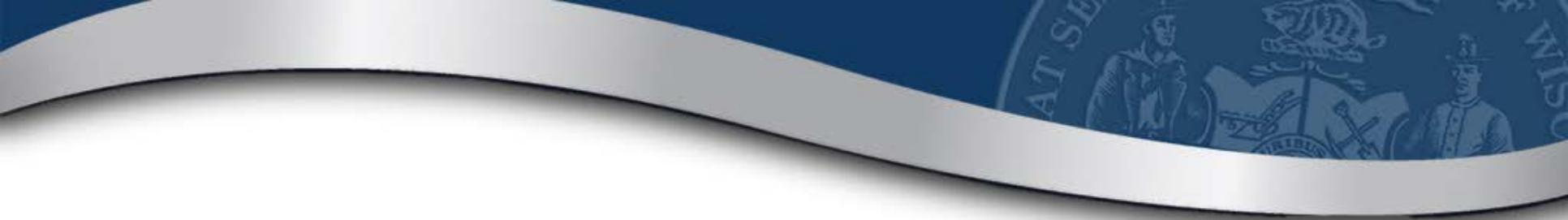


- Questionnaire for Potential Manufacturers
- Form M-L - Leased, Rented or Loaned Personal Property Return
- Form M-P - Manufacturing Personal Property Return
- Form M-R - Manufacturing Real Estate Return
- Appeal and objection forms
- Appeal withdrawal
- More...

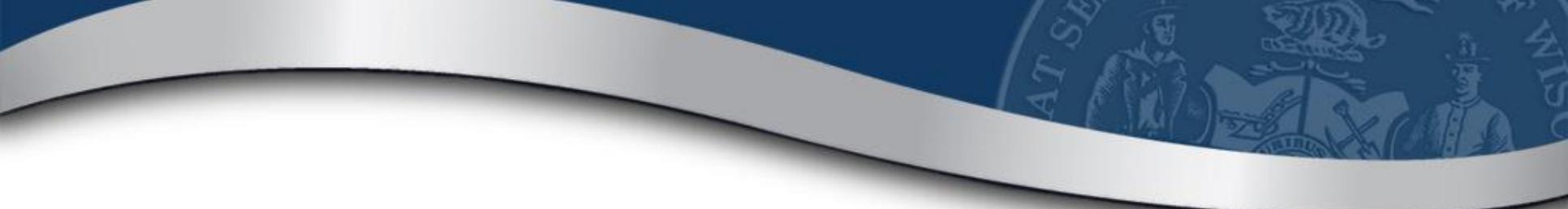
# Additional Information

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- Assessor Training: [revenue.wi.gov/training/assess/index.html](http://revenue.wi.gov/training/assess/index.html)
- Assessment Manual: [revenue.wi.gov/html/govpub.html#property](http://revenue.wi.gov/html/govpub.html#property)
- Publications: [revenue.wi.gov/html/pubs.html](http://revenue.wi.gov/html/pubs.html)
- Reports: [revenue.wi.gov/report/index.html](http://revenue.wi.gov/report/index.html)
- Common questions: [revenue.wi.gov/faqs/index-pt.html](http://revenue.wi.gov/faqs/index-pt.html)
- Email lists: [revenue.wi.gov/html/lists.html](http://revenue.wi.gov/html/lists.html)



**Thank you for attending!**



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# 2016 Annual Assessor Meeting

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Eau Claire, Wausau, Green Bay, Madison and Milwaukee  
November and December, 2016

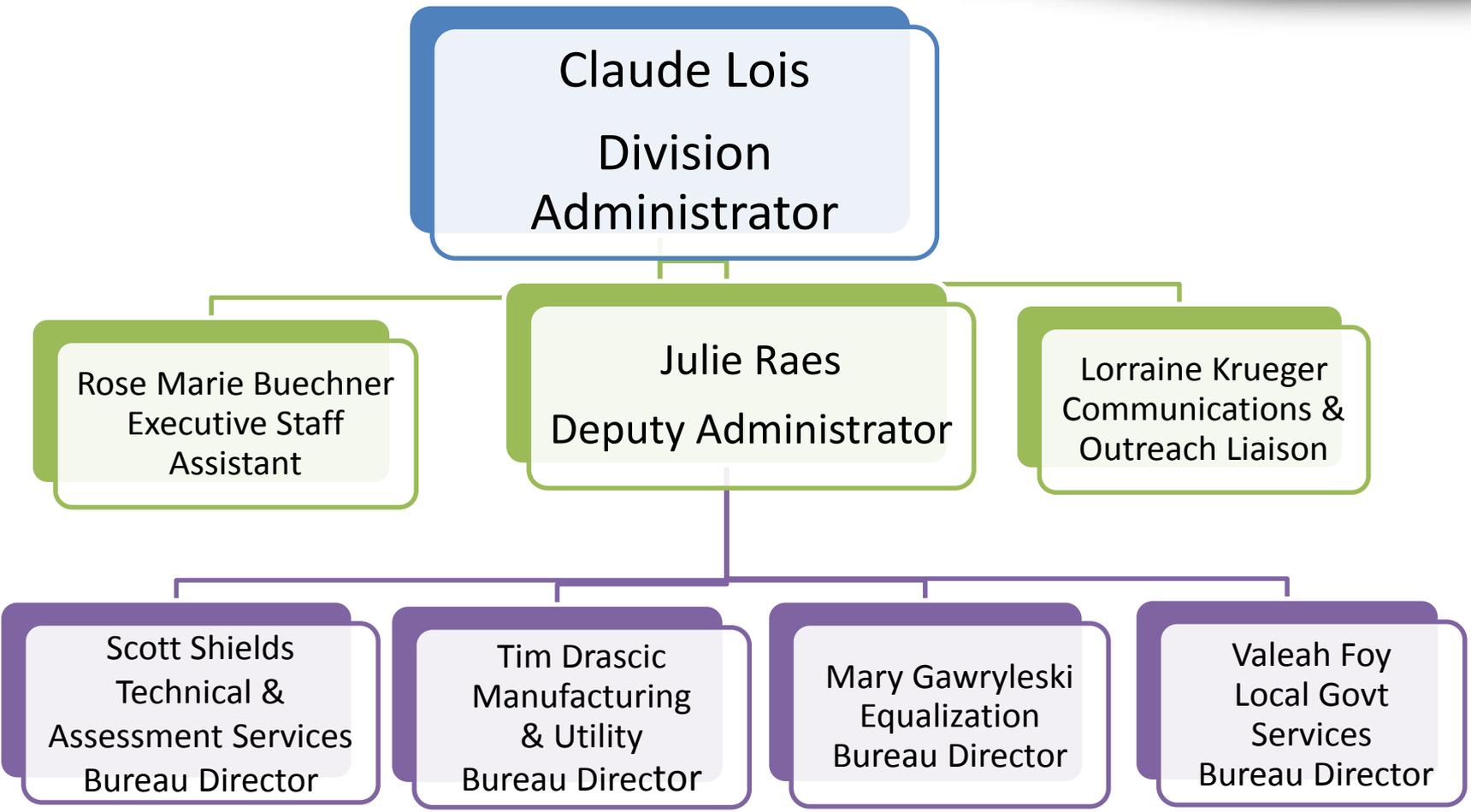
(Wisconsin Department of Revenue)



# Agenda

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- Welcome and introductions
- Announcements
- Handouts
- Equalization update
- Technical and Assessment Services update
- Manufacturing and Utility update
- Questions

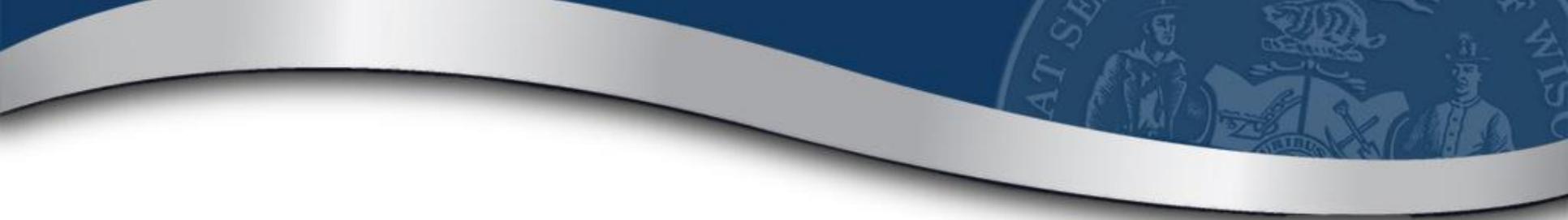




# Announcements

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- Online Assessor School
  - PowerPoint, videos and handouts
  - Posted on DOR website in early January
  - Complete quiz for credit
  - [revenue.wi.gov/training/assess/index.html](http://revenue.wi.gov/training/assess/index.html)



# Handouts

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- Registration form
- Training PowerPoint
- 2017 Calendar of Events
- SLF contact information



# Registration

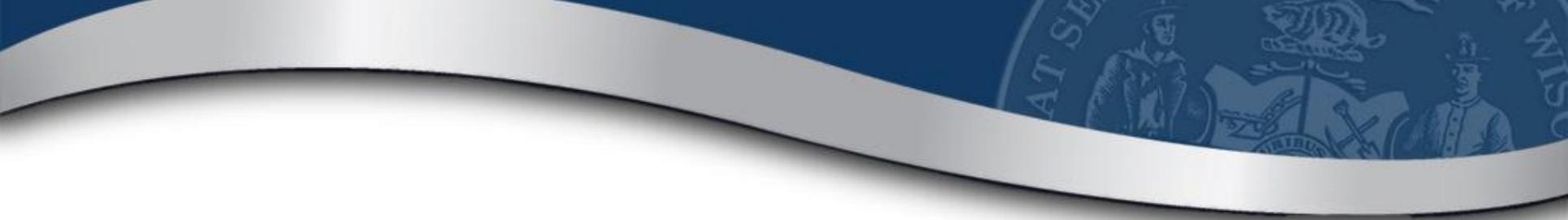
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- Registration
  - Provide name, email, address or phone number change
  - Certification – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)
- Roster
  - Only certified individuals sign
  - Consistent with name as printed on certification card
  - Use new certification number (WI#####CA)



NOTE: The mailing address and telephone number you supply will be considered your business contact information. **If you are a statutory assessor, the information you provide will be posted on the internet.**

Name (Last, First, Middle Initial)			
Business Mailing Address			
City	State	Zip	County
Phone Number (    )		Fax Number (    )	
<input type="checkbox"/> Check if this is a new name or address	Statutory Assessor (Signs Assessment Roll) <input type="checkbox"/> Yes <input type="checkbox"/> No	Round Trip Mileage for Statutory Assessor Only (Enter round trip mileage from residence to location of Assessors Meeting)	County of Residence
<input type="checkbox"/> Check if this is a new email address	Email Address		



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# Equalization Bureau

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# Topics of Discussion

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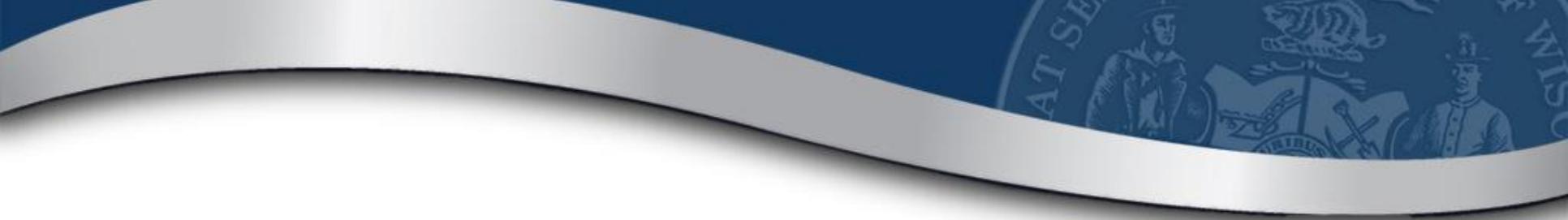
- General announcements and reminders
- Law changes
- Court cases



# Important Dates

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- 2016
  - December 9 – non-filer letter sent if 2016 final Municipal Assessment Report (MAR) or TID Assessment Report (TAR) not filed and BOR is complete
    - Municipal clerk is copied
  - December 31 – deadline to submit a final or amended 2016 MAR, TAR and Annual Assessment Report (AAR)



# Important Dates

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- 2017
  - March 10 – deadline to submit PAD data for 2016 sales
  - June 12 – deadline to submit 2017 MAR, TAR, and ECR
  - August 1 – release of Preliminary Equalized Values
  - August 15 – release of Certified Equalized Values
  - November 1 – Major Class Comparison Report posted and non-compliance notices issued



# Provide Assessment Data

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- Multiple RETRs for a single sale
  - Do not reject a sale solely because it's from multiple owners who filed separate RETRs
  - Contact Equalization District Office to combine RETRs
- RETR Conveyance Type – Land Contract
  - Do not reject a sale solely because it's conveyed under a land contract
  - Land contract sales are potentially useable sales



# DOR Reports – MAR, TAR, ECR

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- DOR will include municipal clerks on emails that include filing deadlines
- Clerks have asked to be included these emails



# Personal Property Reporting

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- Continue to closely review personal property statements for cable and satellite companies
- Many incorrectly reported \$0 taxable value



# Personal Property Reporting

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- Satellite Television Companies
  - Taxable equipment
    - Office equipment
    - Broadcast equipment
    - Digital set top boxes
  - Exempt computer equipment should be reported on Schedule D1



# Personal Property Reporting

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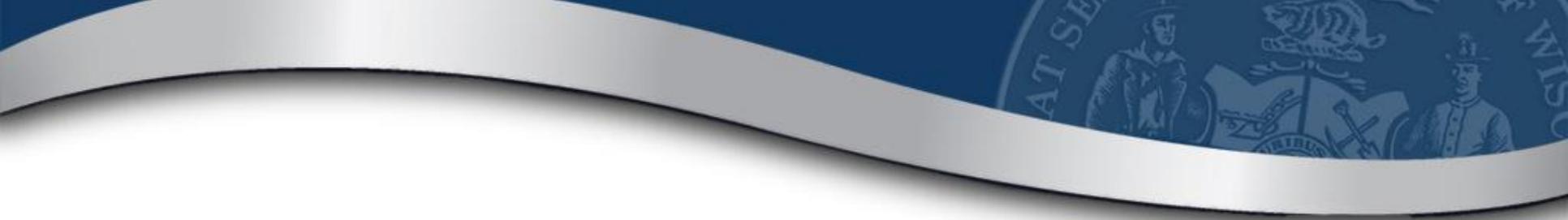
- Cable Television Companies
  - Taxable equipment
    - Office equipment
  - Exempt equipment
    - Digital broadcast equipment, including digital set top boxes
    - Should not be reported as exempt computers – exemption falls under separate statute
  - Exempt computer equipment should be reported on Schedule D1



# Ag Land Conversion Charge

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- Clarification of who issues notice of potential conversion charge when classification changes from Agricultural to Manufacturing
  - Prior guidance – municipal assessor issues conversion charge notice
  - New guidance – DOR Manufacturing must issue conversion charge notification
- Municipal assessor is responsible for notifying county of all parcels that will receive the conversion charge



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# 2016 Law Changes

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# Law Changes

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## 2015 Act 145 – Real Estate Transfer Return (RETR)

- Effective February 6, 2016
- RETR required for conveyances under sec. 77.25(2), (2r), (4), (11)
  - From the U.S. or from this state
  - For the purpose of road, street, or highway, to the U.S. or to this state
  - On sale for delinquent taxes or assessments
  - By will, descent or survivorship
- Prohibits municipalities/counties from imposing fees on conveyances exempt from transfer fee under sec. 77.25

<https://docs.legis.wisconsin.gov/2015/related/acts/145>



# Law Changes *(cont.)*

---

## 2015 Act 216 – Tax Admin Technical Changes

- Effective March 3, 2016
- RETR filing not required for 77.25 (10m)
  - Solely to designate a transfer on death (TOD) beneficiary under sec. 705.15

<http://docs.legis.wisconsin.gov/2015/related/acts/216>



# Law Changes *(cont.)*

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## **2015 Act 216 – Tax Admin Technical Changes *(cont.)***

- Allows DOR to suspend assessor certification or order corrective action to avoid revocation or suspension
- Removes option for assessors to take certification exam to re-certify rather than attend continuing education and Annual Assessor Meetings
  - Effective with certifications and renewals issued June 1, 2016 and forward
- Allows DOR to provide utility assessment information to assessors

# Law Changes *(cont.)*

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## **2015 Act 317 – Chargeback of Property Taxes**

- Effective March 31, 2016
- DOR no longer determines if the assessment change impacted the Equalized Value
- DOR approves chargeback requests when it meets the requirements under sec. 74.41(1) and the amount requirements under sec. 74.41(2)
- Taxes refunded, rescinded, collected, or corrected for properties within a Tax Incremental District (TID) are not eligible for a chargeback unless the TID had a negative increment in the year of the refund

<http://docs.legis.wisconsin.gov/2015/related/acts/317>

# Law Changes *(cont.)*

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## 2015 Act 317 – Chargeback of Property Taxes *(cont.)*

- Filing requirements that were not changed:
  - Tax was refunded under secs. 70.511, 74.35 or 74.37; rescinded or refunded under secs. 74.33, 70.74 or 75.25(2); refunded or collected under sec. 70.43
  - The refunded taxes for a single year in the taxation district total at least \$5,000 or the tax for any single property is \$500 or more



# Law Changes *(cont.)*

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## 2015 Act 358 – Managed Forest Law

- Effective April 16, 2016
  - Certain sections effective July 1, 2016
- MFL withdrawal taxes – limits the calculation to 10 years
- Changes the minimum acreage from 10 to 20 contiguous acres for MFL parcels – starting January 1, 2017

<http://docs.legis.wisconsin.gov/2015/related/acts/358>

# Law Changes *(cont.)*

---

## 2015 Act 358 – Managed Forest Law

- Land is not eligible for MFL if there is a building or improvement associated with a building located on the parcel
  - DNR has identified improvements that are not considered a "building"
  - <http://dnr.wi.gov/files/pdf/pubs/fr/fr0295.pdf>
- Open MFL must be accessible to the public on foot by public road or from other land open to public access

# Law Changes *(cont.)*

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## **2015 Act 321 – Equalized Property Values**

- Effective January 1, 2016
- Requires DOR to publish preliminary Equalized Values, tax increment district values, and net new construction values on or before August 1
- DOR corrects errors greater than 2% for final publication of values on August 15
- Corrections due to Municipal Assessment Reports and TID Assessment Reports filed after the 2<sup>nd</sup> Monday of June are excluded

[docs.legis.wisconsin.gov/2015/related/acts/321](http://docs.legis.wisconsin.gov/2015/related/acts/321)



# Law Changes *(cont.)*

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## 2015 Act 322 – 70.05 Compliance

- Effective March 31, 2016
- Changes major class of property from 5% to 10% of the municipality's total value
- Shortens assessment compliance cycle by one year
  - Must be within 10% of the Equalized Value once every six years
  - DOR orders a state supervised assessment after six consecutive years of non-compliance
- Removes assessor requirement to attend compliance training

[docs.legis.wisconsin.gov/2015/related/acts/322](http://docs.legis.wisconsin.gov/2015/related/acts/322)

# Law Changes *(cont.)*

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## 2015 Act 322 – 70.05 Compliance *(cont.)*

### Old Law - Major Class > 5%

- Year 4 → 1st Notice of Non-Compliance
- Year 5 → Training Notice
- Year 6 → Training Year
- Year 7 → Order for Supervised Assessment
- Year 8 → Supervised Assessment Occurs

### New Law - Major Class > 10%

- Year 4 → 1st Notice of Non-Compliance
- Year 5 → 2nd Notice of Non-Compliance
- Year 6 → Order for Supervised Assessment
- Year 7 → Supervised Assessment Occurs



# Law Changes *(cont.)*

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## 2015 Act 322 – TIF Law

- Revises TID base value calculation to exclude exempt municipal-owned property
  - Assessors will no longer be required to determine value on municipal-owned property in a TIF

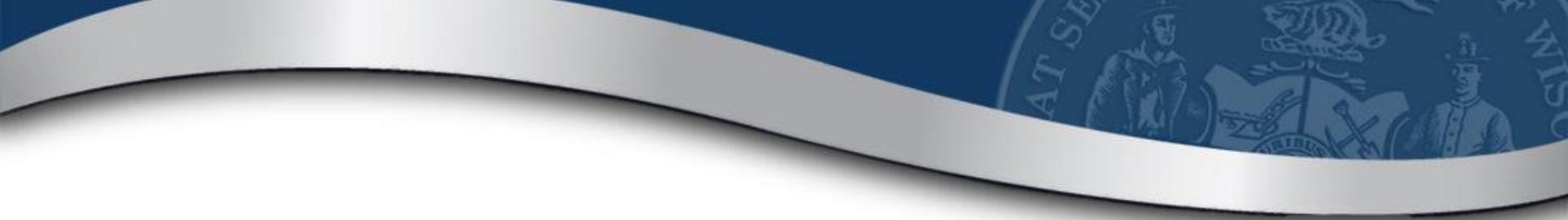


# Law Changes *(cont.)*

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## **2015 Act 79 – Changes to posting the notice for Open Book**

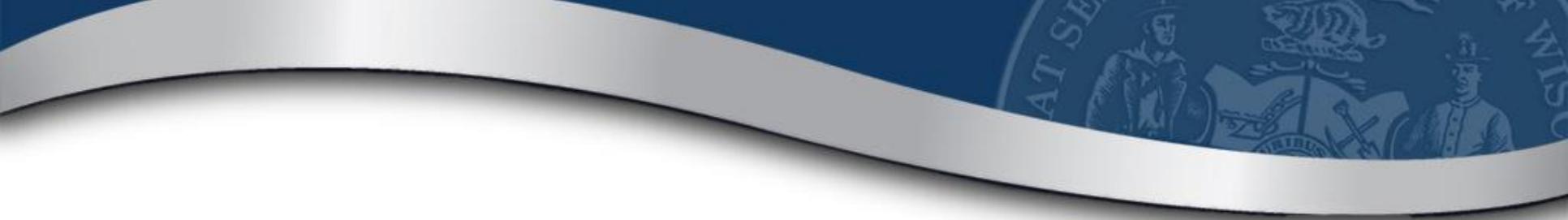
- A municipality that posts a legal notice in lieu of publication may do either of the following:
  - Post the notice in three public places (existing law)
  - Post the notice in one public place and publish the notice on the municipality's Internet site (new)



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# Court Cases

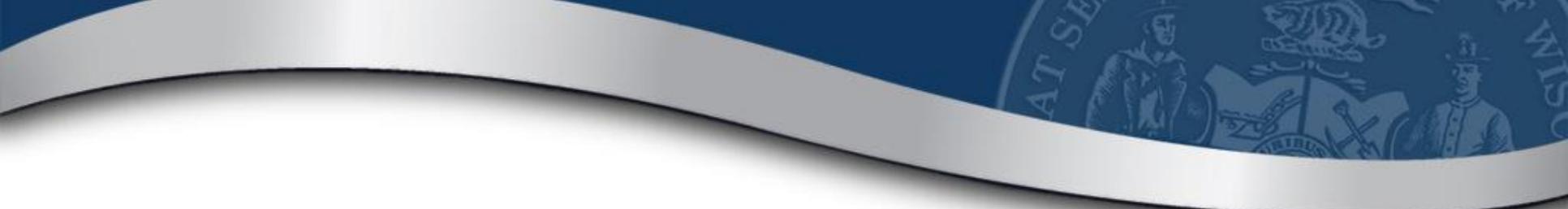
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# 2016 Court Cases

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- Milewski v. Town of Dover
- Target Stores v. Racine
- Target Stores v. Fitchburg
- Sears v. City of Eau Claire
- Sheboygan v. JFM1/NRCF Memorial Holdings
- Marathon Oil/USV v. City of Milwaukee

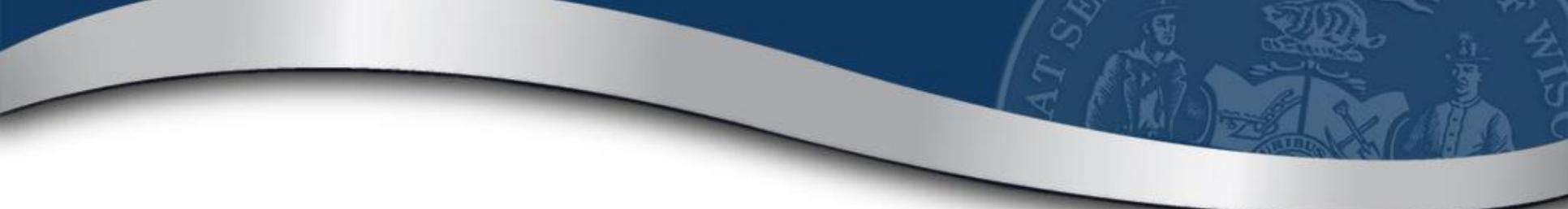


# 2016 Court Cases

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Milewski/MacDonald v. Town of Dover, BOR, Gardiner  
Appraisal Service – Appellate Case #2015AP1523 (unpublished)

- Issue – interior inspection v. right to privacy, and appeal rights under secs. 70.47(7)(aa) and 74.37(4)(a)
- Claimed violation of constitutional and statutory rights
- Challenging interior inspection and loss of appeal rights if denied

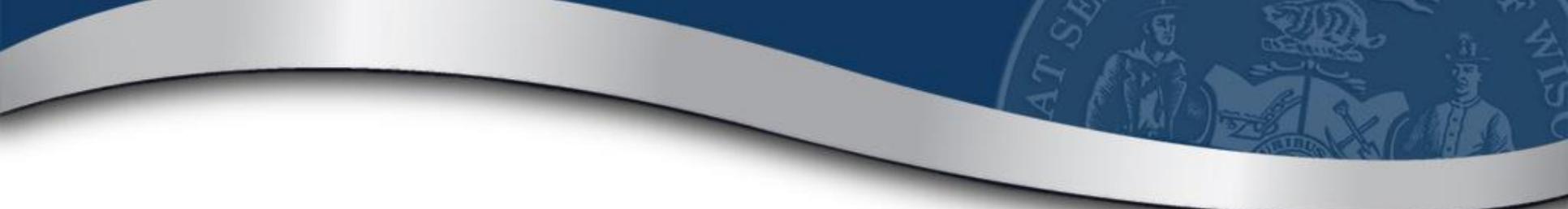


# 2016 Court Cases

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## Milewski/MacDonald v. Town of Dover, BOR, Gardiner Appraisal Service – Appellate

- Assessor followed procedure, sending certified letter to request interior inspection
- Owners responded via letter to Town that inspections are not legally required and refused entry of interior inspection by assessor
- Owners appealed to BOR and were denied an appeal under 70.47(7)(aa)
  - Cannot appeal to Circuit Court or under 70.85 to DOR if no appearance at BOR

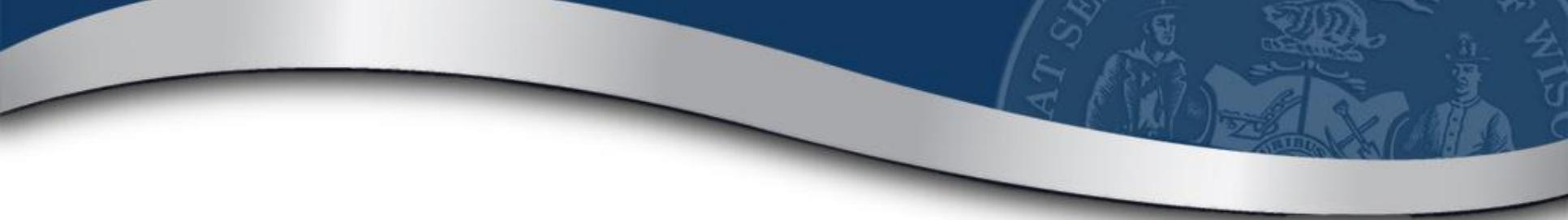


# 2016 Court Cases

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## Milewski/MacDonald v. Town of Dover, BOR, Gardiner Appraisal Service – Appellate

- Court's findings
  - All legislative acts are presumed constitutional and every presumption must be indulged to sustain the law
  - Burden falls on challenger to prove statute is unconstitutional
  - Plaintiff contends due process of law violated and were punished for exercising their 4<sup>th</sup> amendment rights
  - Not all searches violate 4<sup>th</sup> amendment; constitution forbids 'unreasonable search and seizure, but not **'all'** searches
  - The assessor followed statutory law and plaintiff failed to establish evidence to the contrary

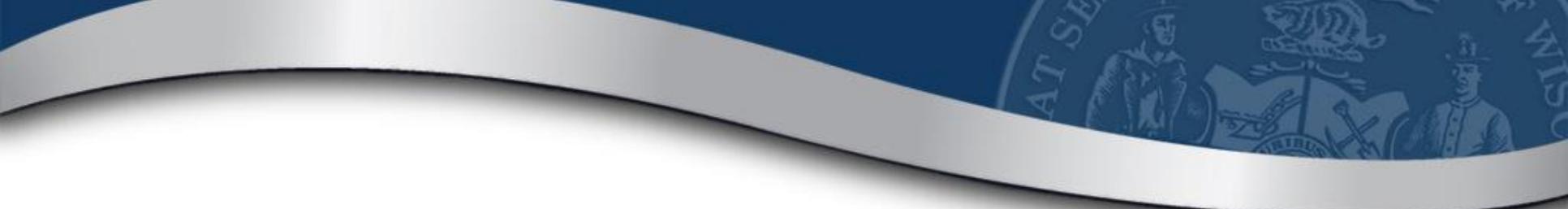


# 2016 Court Cases

---

## Milewski/MacDonald v. Town of Dover, BOR, Gardiner Appraisal Service – Appellate

- Appellate Court upheld circuit court decision
- Owners constitutional rights were not violated and both secs. 70.47(7)(aa) and 74.37(4)(a) are not unconstitutional
- Current status – appealed and accepted by Supreme Court

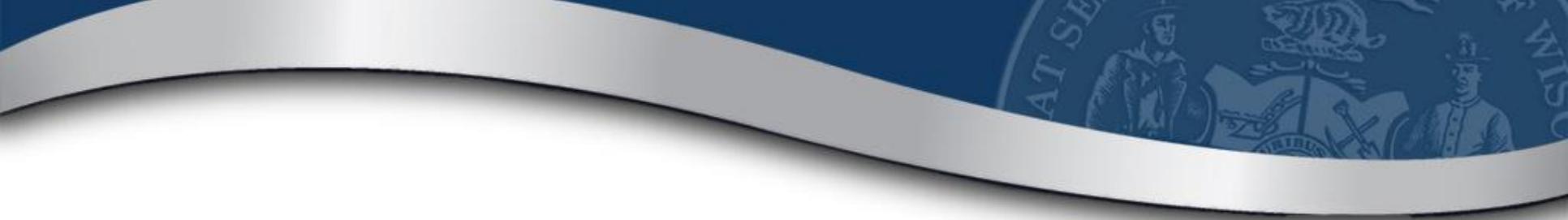


# 2016 Court Cases

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## Target v. City of Racine – Circuit Court Case # 10CV1963

- Issues
  - 74.37 Excessive Assessment Claim for 2009 and 2010
  - Target must overcome presumption of correctness (Bonstores v. Wauwatosa)
  - Highest and best use (HBU) argument

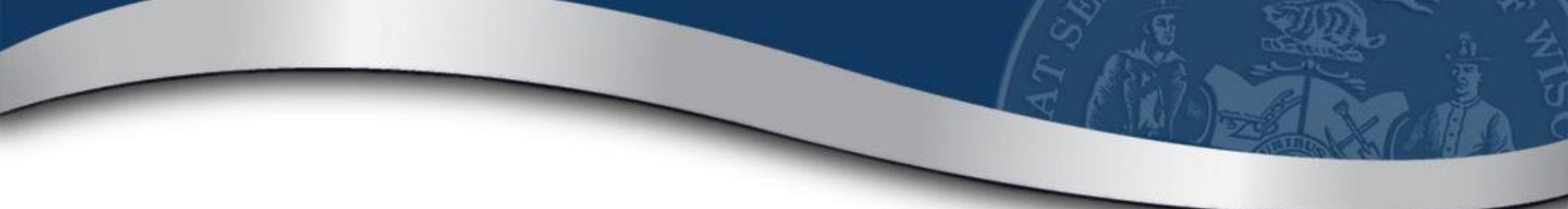


# 2016 Court Cases

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## Target v. City of Racine – Circuit Court

- All appraisers agree HBU is a retail department store
- All appraisers followed Markarian and the 3-tier approach
- Plaintiff must provide 'significant' contrary evidence to overcome the presumption of correctness of the assessment specifically showing that the assessor did not follow the WPAM or incorrectly applied it's methodologies

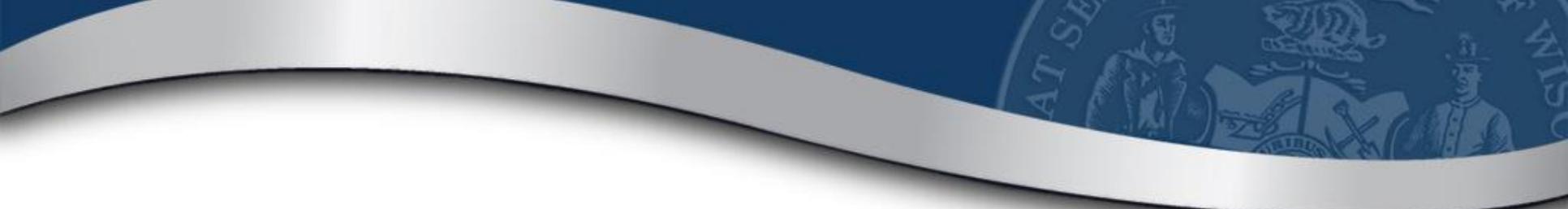


# 2016 Court Cases

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## Target v. City of Racine – Circuit Court

- Court's conclusion
  - When the current use as a Target store is the HBU of the property, a sale of a vacant (dark) store is not comparable
  - Court can set value
  - Court concluded no significant change in market from 2008 so set value at 2008 level of \$7,000,000

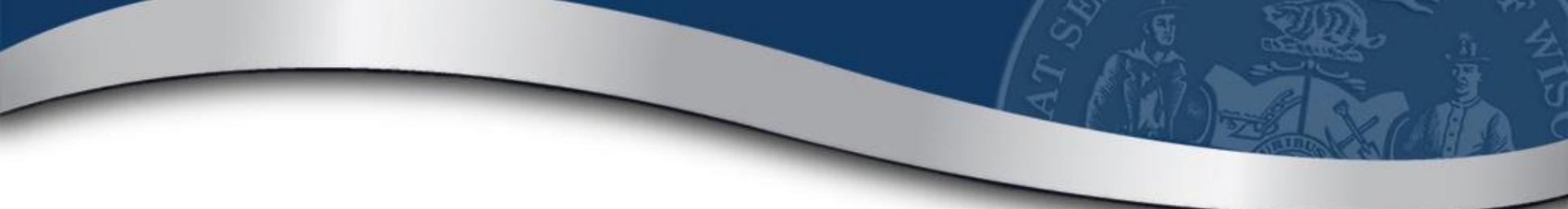


# 2016 Court Cases

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## Target v. City of Fitchburg Circuit Court Case # 13CV2158

- 74.37 excessive assessment claim for 2012 and 2013
- Similar issues and claims as Racine case
- Same rules apply, plaintiff must overcome assessor's presumption of correctness
- Significant portion of this Super Target is dedicated to grocery sales

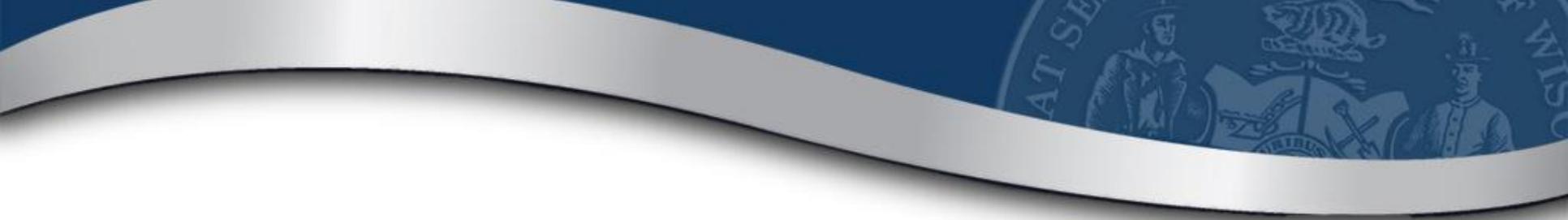


# 2016 Court Cases

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## Target v. City of Fitchburg - Circuit Court

- In 2012 the assessor utilized Tier III cost approach to review and re-value property and did not simply 'carry forward' the previous years assessment
- Court found this to be acceptable and credible
- Assessor utilized Marshall & Swift to establish current new construction costs and depreciation
- Assessor correctly split retail from the grocery section of facility – grocery more expensive to build

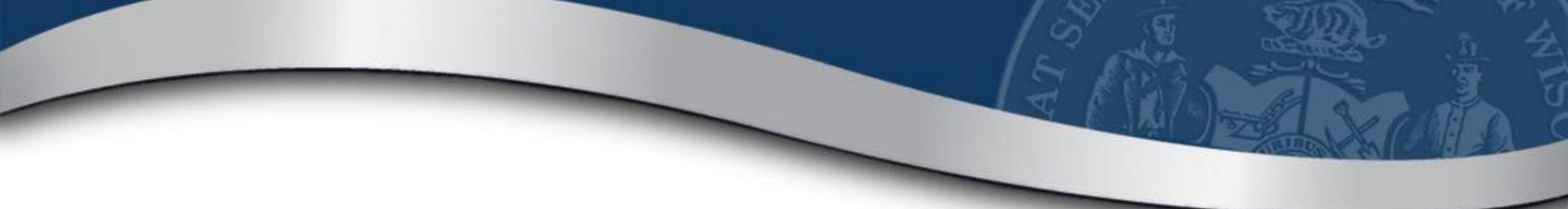


# 2016 Court Cases

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## Target v. City of Fitchburg - Circuit Court

- Target expert witness was not the person who completed appraisal
  - Appeal case never mentioned value Target wanted
- Appraisal was lacking in all approaches and did not sway the court

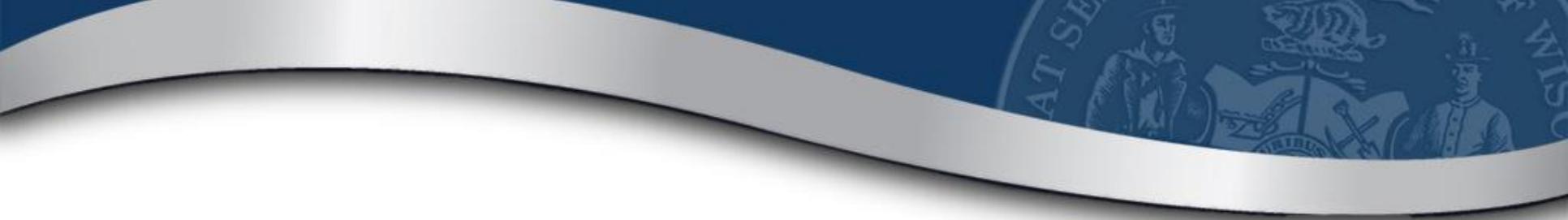


# 2016 Court Cases

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## Target v. City of Fitchburg - Circuit Court

- Significance to assessors
  - Must apply proper use type and building type/class from Marshall & Swift
  - Attempt income approach using reliable national sources
  - Justifiable adjustments and obvious analysis of calculations and final revaluation
  - Follow WPAM
  - Do not just 'carry forward' previous year's assessment
  - Presumption of correctness not overcome by Target

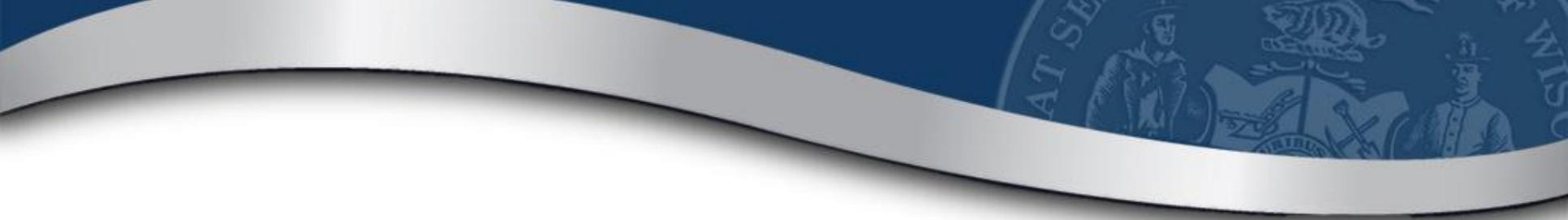


# 2016 Court Cases

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Sears Holdings Corp v. City of Eau Claire – Appellate Case #2014AP2618 (unpublished)

- Appeal of Circuit Court decision on 2011 and 2012 assessments
- Sears argues the assessor's analysis did not comply with the WPAM, and therefore the Circuit court erred in its decision

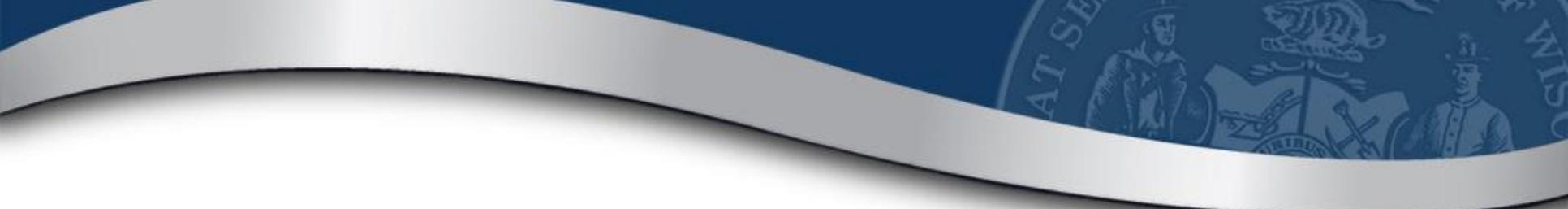


# 2016 Court Cases

---

## Sears Holdings Corp v. City of Eau Claire - Appellate

- Background
  - Sears appeared before BOR, assessors valuation upheld, filed 74.37 excessive assessment claim
  - City assessor used four local comparable sales to value subject

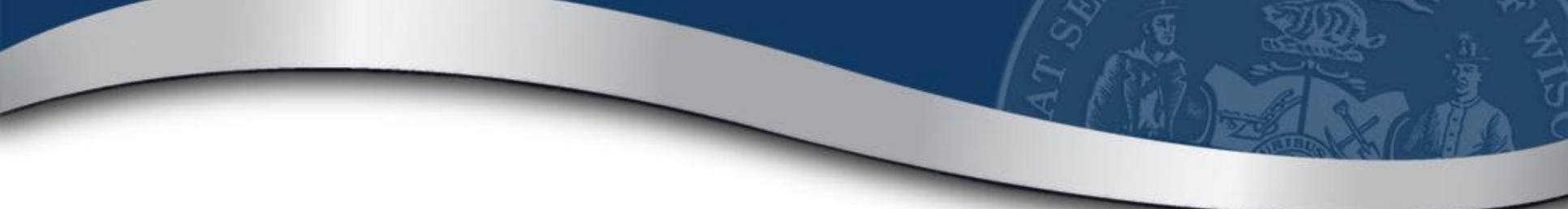


# 2016 Court Cases

---

## Sears Holdings Corp v. City of Eau Claire - Appellate

- Court's findings
  - Assessor properly followed three tier approach and the WPAM
  - Sears misinterprets use of '*reasonably comparable properties*' to mean the assessor needed to use anchor department stores attached to a regional mall as comparable sales, not just similar retail establishments

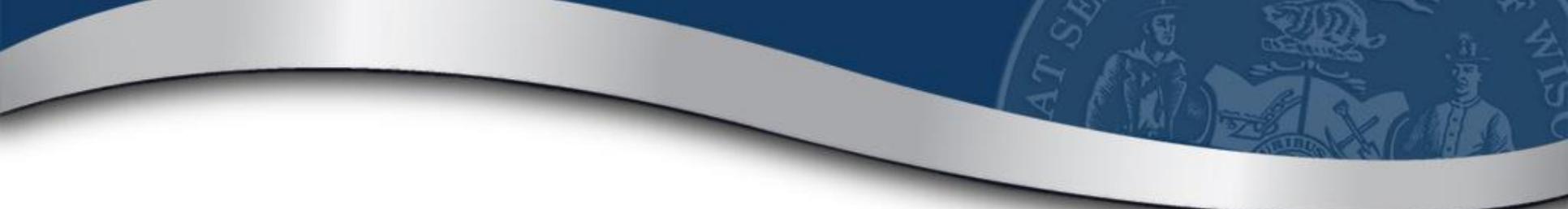


# 2016 Court Cases

---

## Sears Holdings Corp v. City of Eau Claire - Appellate

- Appellate Court affirmed Circuit Court decision
- Significance to assessors
  - Follow WPAM
  - Statutory principle governing selection of comps is one of 'reasonableness' – see sec. 70.32(1)
  - WPAM contemplates that comparable properties will be similar in use, not necessarily identical or even highly similar

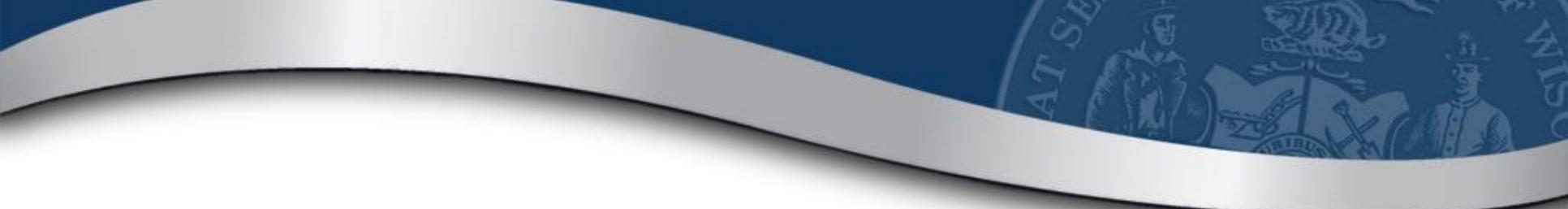


# 2016 Court Cases

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JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate Case #2015AP1905 (unpublished)

- 2010 – 2013 assessment of the mall was \$12,424,000
- City appeals a Circuit Court ruling to refund of taxes for years 2010 – 2013. Adjusted assessment ranged from \$3,710,000 to \$4,600,000
- City argued Circuit Court should have considered a 2015 post trial sale for \$10,750,000 of the mall, an adjacent Sears store, and a vacant land parcel in determining the 2010 – 2013 value, because it was an arm's-length sale and was highest and best use (HBU) of property



# 2016 Court Cases

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## JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate

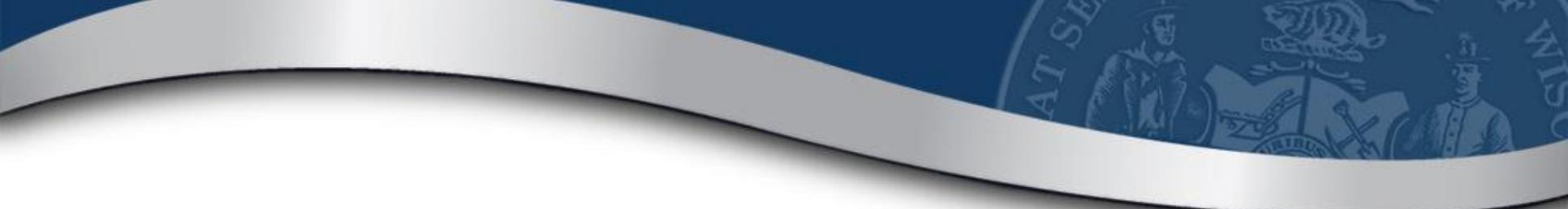
- Experts for both parties agreed HBU was regional mall
- Three months after trial, but before decision in November, 2014, JFM purchased the Sears store and adjacent parcel
- In March 2015 JFM sold the mall and combined Sears properties to Meijer stores for \$10,750,000.
  - The sale allocated \$8,346,877 to the mall

# 2016 Court Cases

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## JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate

- Central issue at trial – value of just the mall during the years 2010 – 2013
- Circuit Court analyzed the experts comparable sales to reach the value range and declined to consider the post-trial sale
- City contended that the 2015 post-trial sale reflected an allocated value for just the mall of \$8,346,877
- Court emphasized that Meijer bought the 'package' with the intent to build a single super-store, & the sale wasn't anticipated during the years prior to 2015
- WPAM states, "Value should be based upon highest and best use not future speculative use"

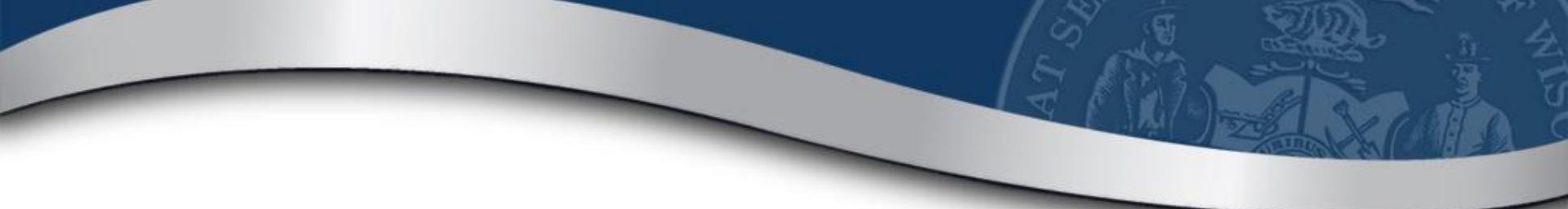


# 2016 Court Cases

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JFM1, LLC & NRFC Memorial Holdings, LLC v. C of Sheboygan – Appellate

- Appellate court affirmed Circuit Court decision and rejected City's argument that value should have been based on future speculative use from 2015 post-trial sale
- Significance for assessors
  - Follow WPAM
  - HBU not future speculative or hypothetical use
- The decision is unpublished



# 2016 Court Cases

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## Marathon/US Venture v. City of Milwaukee – Circuit Court Case #09CV9690

- Circuit Court decided in favor of City
  - Plaintiff did not overcome the presumption of correctness of assessor
- Decision issued February 29, 2016

# 2016 Court Cases

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## Marathon/US Venture v. City of Milwaukee – Circuit Court

- Background – "throughput" contracts
  - A throughput contract is often used in the oil industry. The end-user pays the oil terminal company to store the oil until they are ready to use it.
    - (ex: they are renting space in the oil terminal)
  - Pipeline ends at oil terminal site and product continuously fills tanks
  - Tanker trucks routinely load from tanks and deliver product throughout the day
  - Typical turnover is the equivalent of terminal tank emptying and re-filling 12 times a year

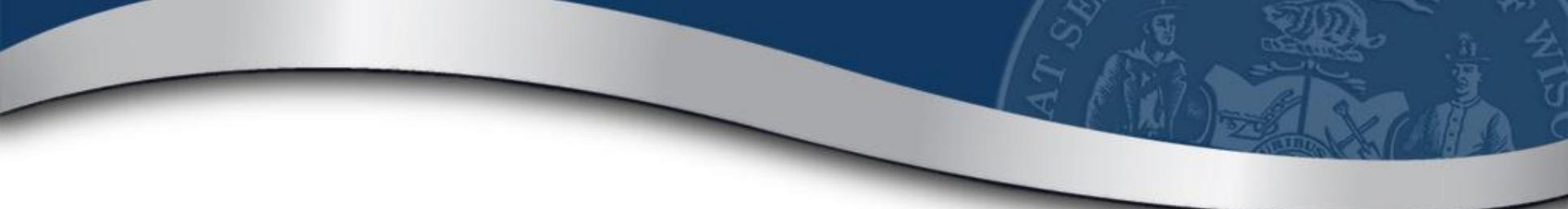


# 2016 Court Cases

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## Marathon/US Venture v. City of Milwaukee – Circuit Court

- Issue
  - Plaintiffs' argument – income producing capability of property constitutes non-assessable "intangible personal property"
    - Should be valued using cost approach
  - Judge did not agree
    - Partially evidenced by "throughput" contracts for petroleum products



# 2016 Court Cases

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## Marathon/US Venture v. City of Milwaukee – Circuit Court

- The City relied upon previous cases trying to use the same argument that was rejected by the courts
  - ABKA Ltd. 231 Wis. 2d 328 (1999)
  - N.S. Assoc. 164 Wis. 2d 31 (Ct. App. 1991)
  - Allright Properties 317 Wis. 2d 228 (Ct. App. 2009)
  - Waste Mgmt. 184 Wis. 2d 541 (1994)

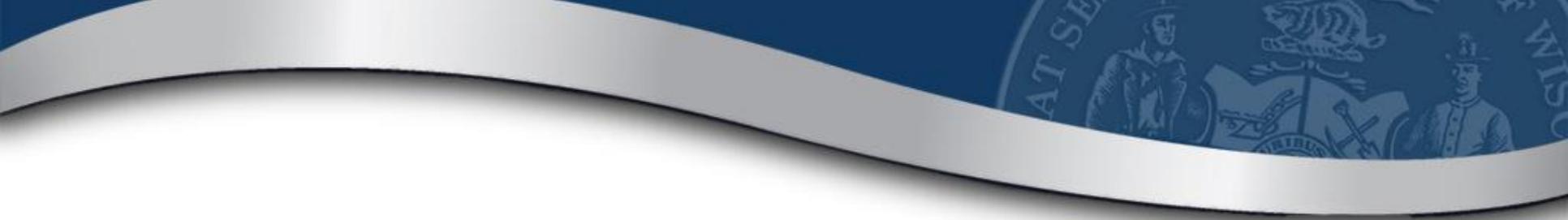


# 2016 Court Cases

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## Marathon/US Venture v. City of Milwaukee – Circuit Court

- Significance to assessors
  - Income interest that appertains to the property is transferrable with the property not the owner
  - Business value that appertains to the property should be captured in the property assessment
  - Income producing capacity attributable to the land – not personal to the owner - is "inextricably intertwined" with the land and transferred to future owners

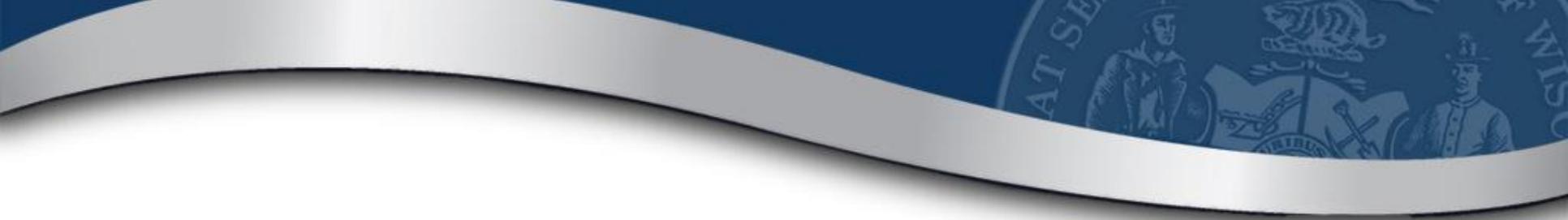


# Court Case Summary

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For copies of most opinions, published and unpublished, visit the official WI Supreme Court and Court of Appeals site:

[wicourts.gov/opinions/index.htm](http://wicourts.gov/opinions/index.htm)



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# Technical & Assessment Services

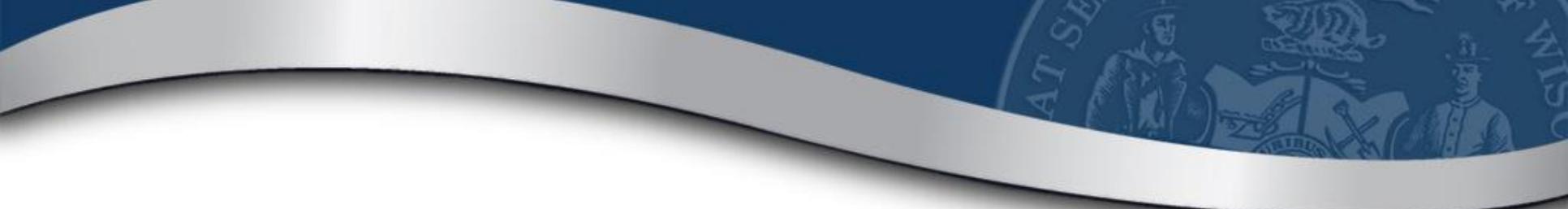
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# Topics of Discussion

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- Staff and responsibilities – handout
- SLF meetings
- Board of Review training
- Assessor Certification
- 2017 updates
- Volume II update status
- 2018 updates



# SLF Meetings

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- SLF Roundtable
  - DOR convenes three times a year – spring, summer and fall
  - County and Municipal officials, Local Government Associations
- WAAO Advisory Committee – eight per year with DOR
- DOR update sessions
  - County Listers – September annually
  - County Treasurers – March, June and October annually
  - Municipal Finance Officers – June annually
  - Municipal Treasurers – April annually
  - Register of Deeds – March and October annually
  - UW Financial Workshops – September annually

# 2017 Board of Review Training

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- **New** – video – mock initial two hour BOR session
- UW-Extension – <http://lgc.uwex.edu/>
- Clerks Association – <http://wisclerks.org/education-training/training1/>
- Towns Association sessions at district meetings from January to March – <http://www.wisctowns.com/home>



# Assessor Certification Exams

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- August 2016 - updated exams
  - Assessor 1, 2, 3 – 100 questions
  - Technician and Property Appraiser – 50 questions
  - Exam questions updated with focus on assessment law and standards in [Wisconsin Property Assessment Manual](#)
  - Number of questions now consistent with other states' assessor exams
  - Updated question breakdown, study material listing on [DOR website](#)
- Monthly exams
  - Starting February 2017 exams offered monthly



# Assessor Certification Levels – Proposal

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- Current municipalities requiring Assessor 1, Assessor 2 or Assessor 3 from 1980
  - A1 – real estate full value less than \$100,000,000
  - A2 – real estate \$100,000,000 to \$750,000,000 excluding MFG
  - A3 – real estate over \$750,000,000 excluding MFG
- Discussing proposals to update with assessors
- DRAFT timeline
  - Publish in 2018 WPAM
  - Effective 2019
- Provide comments to [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)



# Form and Publication Update Process – Summary

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- Changes collected through July 31
  - Public comments
  - Assessor requests
  - Law changes
  - Court cases – published appellate court and supreme court decisions
  - General updates and clarification
- Potential exceptions to deadline – law change, court case after July 31 and before WPAM publication
- Updates drafted, discussed with stakeholders, reviewed, published in December



# 2017 Property Assessment Manual

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- New organization of chapters based upon assessment process (discover, list, value), chapter names unchanged
- Chapters 1, 2, 19 – updates for assessor certification and compliance law changes
- Chapter 4 – update assessment type chart for use of electronic information
- Chapter 5 – MFL acre changes information and XML assessment / tax roll updates



# 2017 Property Assessment Manual *(cont.)*

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- Chapter 9 – expand highest and best use information and discuss market segmentation
- Chapter 11
  - Tax 18 information – agricultural programs
  - update cranberry cost information
- Chapter 14 – update COD chart for IAAO standards
- Chapter 15
  - Satellite TV boxes as taxable "all other property" on Schedule H
  - Ch. 15 – mobile home flow chart added



# 2017 Property Assessment Manual *(cont.)*

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- Chapter 17 – add statute for electronic forms / signatures
- Chapter 21 – reformat and remove out of date information
- Chapter 22
  - ownership emphasis for exemptions of church property used for housing
  - update low-income housing annual filing information (added dates, statutes)
- Appendix add cost information form
- No applicable 2016 Supreme Court decisions or published Appellate cases



# 2017 Forms

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- New layout
  - PA-105: Agent Authorization
  - PR-130: Summary of Open Book (single and multiple class versions)  
**REQUIRED** for 2018
- PA-813 – Request for Waiver of Board of Review Hearing
  - Clarified appeal options (1) certiorari review within 90 days (2) excessive assessment within 60 days
  - Changed wording allowing assessor to request



# Annual Assessment Report

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- Deliver to:
  - Municipality before or at Board of Review (BOR)
  - DOR within 30 days after adjournment of BOR
- 2016 review
  - Full Revaluation, Exterior Revaluation and Interim Market Update
  - Selection of Maintenance if the assessor did not complete another type of assessment
- 2017 posted November
  - Added terms and definitions – level of assessment, coefficient of dispersion, concentration



# Volume II Update

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- Updated costs and photos for existing structure types
- New costs /photos for changes since last update of V2
- Data available in PDF /database formats
- Timeline
  - Spring 2017 – database schemas available
  - Fall 2017 – updated cost manual available in both formats
  - November 2017 DOR Annual Assessor Meeting – training
  - 2018 – commence use using new V2
  - Fall 2018 – January 1, 2019 modifiers posted



# 2018 Updates – by July 31, 2017

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- Systems (ex: eRETR)
- Forms (ex: Statement of Personal Property)
- Publications (ex: WPAM and Guides)
- Send to [OTAS@wisconsin.gov](mailto:OTAS@wisconsin.gov)



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# Manufacturing & Utility Bureau

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# Manufacturing Discussion Topics

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- Contact list and district map
- Manufacturing classification
- Building permits
- Notification rolls
- Shift (Add/Delete) letters
- Website – Manufacturing landing



# Manufacturing Classification

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- Manufacturing classification timeline
  - Manufacturing assessment classification request must be received by March 1 (s. 70.995(5))
  - DOR looks at the business activity of the establishment
  - No retroactive classification as manufacturing
  - DOR has sole discretion in classification (s.70.995 (4))
- Manufacturing classification of personal property
  - Initial classification affects business personal property only
  - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use



# Permits and Other Information

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- Types of information to pass on to DOR
  - Building permits
  - Sale or expansion of manufacturing parcels
  - Sale of large agricultural parcels that may be used in manufacturing (frac or mining)
  - Economic influence, zoning changes, TID creations or closings
  - Regional industry information that might be new enough, that we don't know about it



# Notification Roll Review

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- Review notification rolls for errors and omissions
  - Missing manufacturing RE parcels or PP accounts
  - TID codes
  - School district/Union high codes
  - Special district codes
- Other DOR rolls available online include:
  - Full Value Rolls (May/June)
  - Equated Rolls (October/November)
  - Omitted Property and Correction of Error (October/November)



# Assessor and DOR Communication

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- Exchange of information with DOR is important in establishing an accurate municipal assessment roll
  - Do not shift a real estate parcel or personal property to manufacturing classification until you receive official notification from DOR
  - Double assessment or omitted property may otherwise result
- DOR add/delete (shift) letters sent to assessor include:
  - Situs address
  - Local parcel number
  - TID and Special District information



# Website

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- Manufacturers landing page
  - Online services – taxpayers and preparers
  - Assessment rolls
  - Reports
  - Appeals and objection forms
  - Guides
  - Resources
  - Common questions
  - Common forms

[Home](#)[Businesses](#)[Individuals](#)[Tax Professionals](#)[Governments](#)[Unclaimed Property](#)[Home](#) > [Businesses](#) > [Manufacturing](#)

## Recent News

- 2016 Equated Manufacturing Rolls/Statement of Assessment Update
- 2016 Levy Limit Worksheets - Available Online
- TID Deadline Reminder - October 31, 2016
- 2016 Exempt Computer Value Review
- 2016 Property Tax Bill Update
- Certification Excel Reports Posted
- 2016 Final Equalized Values Posted
- More Assessor News...
- More Municipal & County Official News...

[Sign up for email updates](#)

## Calendar

- Nov 4 2016 - 20:12 - 21:12 : LGS special charges & non-primary resident reports sent to county treasurers and municipal clerks. (Tax 2)(a)2)
- Nov 10 2016: Deadline - School districts send certified school levy to town, village and city clerks (sec. 120.12 (3), Wis. Stats.)
- Nov 15 2016: DOR certifies 74.41 charge-backs and 74.34

## Manufacturers

### Online Services

#### Access your account

- E-file/amend M-Form
- Request authorization

#### New e-filers

- Getting started instructions
- Register for User ID

### Assessment Rolls

#### Notification

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application

#### Full Value

- Personal property - PDF by county
- Real estate - PDF by county
- Manufacturing assessment rolls application
- Full value status report

#### Equated

- Personal property - PDF by county
- Real estate - PDF by county
- Correction of Errors and Omits
- Manufacturing assessment rolls application
- Equated Rolls Status Report

### M-Form Information

- E-filing information
- Forms/Instructions
- Troubleshooting Downloads, Forms & Submissions
- Attaching a file
- Extension
- Late filing fee

### Appeals and Objections

- Forms

### Guides

- Guide to Manufacturing Board of Assessor Appeals
- Wisconsin Assessment of Personal Property Located at But Not Owned by a Manufacturer
- Wisconsin Manufacturing Property Assessment
- Manufacturing Classification for Property Tax Purposes

### Resources

- Manufacturing Sales Data:
  - 2016
  - 2015
  - 2014
  - 2013
  - 2012

## Common Questions

- What are my filing requirements?
- What is electronic filing (e-filing)?
- Who has access to my account?
- How do I attach documents when I electronically file (e-file)?
- What is a WAMS user ID?
- Why can't I access or submit my form?
- What is a waste treatment exemption?
- What are allowable machinery and equipment exemptions?
- More...

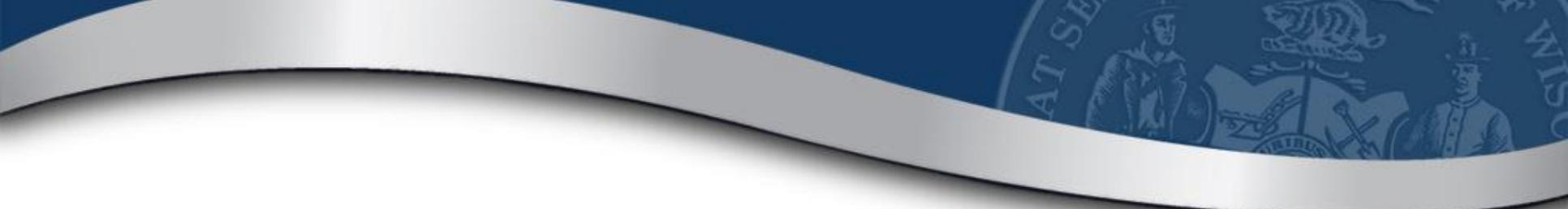
## Common Forms

- Questionnaire for Potential Manufacturers
- Form M-L - Leased, Rented or Loaned Personal Property Return
- Form M-P - Manufacturing Personal Property Return
- Form M-R - Manufacturing Real Estate Return
- Appeal and objection forms
- Appeal withdrawal
- More...

# Additional Information

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- Assessor training – [revenue.wi.gov/training/assess/index.html](http://revenue.wi.gov/training/assess/index.html)
- Assessment manual and other publications – [revenue.wi.gov/html/govpub.html#property](http://revenue.wi.gov/html/govpub.html#property)
- Reports – [revenue.wi.gov/report/index.html](http://revenue.wi.gov/report/index.html)
- Common questions – [revenue.wi.gov/faqs/index-pt.html](http://revenue.wi.gov/faqs/index-pt.html)
- Email lists – [revenue.wi.gov/html/lists.html](http://revenue.wi.gov/html/lists.html)



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**Thank you for attending!**

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# 2015 Assessor School Questions

The following questions were asked during the 2015 Assessor Schools that were conducted in Eau Claire, Wausau, Green Bay, Madison, and Pewaukee. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

## A. Agricultural

### 1. Can the Wisconsin Department of Revenue (DOR) provide agricultural program enrollment information?

- Program enrollment is generally confidential and not available to DOR or assessors
- DOR has been working with agencies administering the programs and encouraged those agencies to contact program participants who need to provide the assessor with a completed [PR-324 Form](#)

### 2. When submitting a PR-324 Form to an assessor, does a property owner need to provide a map for program information?

Yes. DOR's prescribed form ([PR-324](#)) does ask program participants to include a map when providing information to the assessor.

### 3. Does the agricultural land have to be tilled to qualify for agricultural classification when it is in a permanent program and there is a permit to till the land?

- No. If the permanent program is identified as a qualifying program on the annual DOR list, the property owner must provide the compatible use permit to the assessor. The permitted use must be cropping or pasturing for the production season. However, the land does not need to implement that permitted use to qualify that year for agricultural classification.
- Example: If land enrolled in a qualifying permanent program was issued a compatible use permit for the 2015 production season and the land continued to be enrolled in the program on January 1, 2016, the land receives agricultural classification for 2016.

### 4. If the land is in a permanent program, does a property owner need to obtain a permit every year to qualify for agricultural classification?

- Yes. Administering agencies issue use permits on an annual basis. If the permanent program is identified as a qualifying program on the annual DOR list, the property owner must provide the compatible use permit to the assessor. The permitted use needs to be cropping or pasturing for the production season. However, the land does not need to implement that permitted use to qualify the land that year for agricultural classification.
- Example: If land enrolled in a qualifying permanent program is not issued a compatible use permit for the 2016 production season and the land continued to be enrolled in the program on January 1, 2016, the land would **not** receive agricultural classification for 2017.

### 5. Does a property owner need to know the parcel numbers that are in the programs?

- Yes. A property owner must provide the assessor with program enrollment information. Program documents contain a legal description of the land enrolled and often include parcel numbers and maps.
- If the property owner did not keep a copy, he/she must contact the agency that administers the program to obtain the land information

### 6. Can DOR provide more information on mega dairy valuation?

- DOR will discuss with assessor groups and determine updates for the 2017 Property Assessment Manual
- For more information, you can also contact the [Wisconsin Chapter of Farm Managers and Rural Appraisers](#)

### 7. Are there any measures a municipality can explore to prevent use-value on platted lots that may only be producing hay crops?

If the property meets use-value requirements, it should be classified as Class 4 – Agricultural, even though the land is in a platted subdivision. An assessor must adhere to state statutes when determining assessment classification. However, municipalities may use zoning or developers agreements to restrict such use.

# 2015 Assessor School Questions

The following questions were asked during the 2015 Assessor Schools that were conducted in Eau Claire, Wausau, Green Bay, Madison, and Pewaukee. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

## 8. Does land qualify for agricultural forest when property owners combine parcels using Certified Survey Maps, essentially creating large parcels with over 50 percent of the parcel being agricultural?

- Land that qualifies for agricultural forest is determined based on state law ([sec. 70.32, Wis. Stats.](#)) – “Agricultural forest land” means land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following conditions:
  - It is contiguous to a parcel that is classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person who owns the land that is producing or is capable of producing commercial forest products. In this subdivision, “contiguous” includes separated only by a road.
  - It is located on a parcel that contains land that is classified as agricultural land in the January 1, 2004, assessment roll, and on January 1 of the assessment year
  - It is located on a parcel at least 50 percent of which, by acreage, was converted to land that is classified as agricultural land in the January 1, 2005, assessment roll or thereafter
- Parcels Combined
  - Contiguous – if forestland on the combined parcels is contiguous to an entirely agricultural parcel, the forest is to be classified as agricultural forest
  - 2004 Agricultural Land – eligibility is based on looking at the entire new parcel - was there agricultural land within any of the acres in 2004? If there was agricultural land on the parcel in 2004, and if there is any agricultural land on the parcel currently, the forest land is to be classified as agricultural forest.
  - 50 percent Conversion – If the new parcel had no agricultural land prior to combining the descriptions, but now contains 50 percent agricultural land for the current assessment year, any forest should be classified as agricultural forest
- Parcels Split
  - For a parcel split example, review scenario #18, on page 38 – of the [Agricultural Assessment Guide for WI Property Owners](#)
  - Contiguous – if the forest on the new parcel is contiguous to an entirely agricultural parcel (the two parcels are owned by the same person), the forest is agricultural forest
  - 2004 Agricultural Land – if there was agricultural land in 2004 and the current year, that parcel's forest is classified as agricultural forest
  - 50 percent Conversion – if the new parcel had no agricultural land on it when split, but now contains 50 percent agricultural land for the current assessment, the forest is classified as agricultural forest
- For more information, about parcel splits and combinations, review our question/answer document on our website [see #17](#)

## B. Annual Assessment Report

### 1. Can DOR include the definitions on the AAR (assessment ratio)?

- Yes. We can add definitions to the AAR for 2017.
- DOR will discuss with assessor groups and determine what to include

### 2. Should the trend analysis on the AAR be done each year or only during a revaluation?

Trend analysis should be done on an annual basis by the assessor. However, it is not a required annual process.

### 3. Will DOR review the proposed grading with the SLF Roundtable and Assessor group?

Yes. DOR will develop the grading with the Assessor group and provide the proposal to the SLF Roundtable for discussion.

# 2015 Assessor School Questions

The following questions were asked during the 2015 Assessor Schools that were conducted in Eau Claire, Wausau, Green Bay, Madison, and Pewaukee. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

**4. Whom should we contact if we have questions on what to report on the AAR?**

Email questions for the AAR to [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov).

**5. Why is the description field needed if the AAR is for municipal officials?**

- The description field allows the assessor to provide an overall review of the municipality's characteristics. This is important when comparing the information used in developing assessments, if the assessor looks to information outside the municipality. Since it is a public document, these descriptions are important for the municipal officials and others who may review the report.
- 2016 version will pre-fill data from the 2015 AAR filed with DOR

**6. Is DOR changing its recommendation on how often a municipality does a revaluation? Is this why we need to do the AAR?**

No. [State law](#) provides the minimum standard timeline for revaluation. However, frequent revaluations keep assessments current with market changes and help maintain uniform assessments.

**7. What should we include for the Board of Review (BOR)?**

You must enter the first BOR meeting date, the BOR rescheduled date (if needed) and whether the assessor attended the BOR.

**8. What if the assessor does not have the BOR notice to include as an attachment?**

The assessor should attach the BOR notice if it is available.

## C. General

**1. How do I explain the 2 percent levy limits and net new construction (NNC) to the clerks?**

- State law provides the requirements for levy limits in sec. [66.0602](#), Wis. Stats.
- Currently, state law provides an annual levy limit increase for each municipality and county that equals the greater of 0 percent (growth) *or* NNC
- For more information, review our [levy limits](#) and [NNC](#) common questions

**2. Can we email businesses the PP forms instead of mailing them?**

We reviewed state law for the personal property form, PA-003, distribution. It does not require an assessor to send paper versions to filers. We will update the Property Assessment Manual to provide flexibility and allow assessors to send paper versions, or refer to the electronic version on our website.

**3. The new PP form is six pages and is causing some issues to administer. Are there any options for assessors?**

Assessors can submit their own version of the form to DOR for approval.

**4. Should I report new Telco activity in my area to DOR?**

Yes. [Contact](#) the Manufacturing and Utility Bureau staff in Madison.

**5. Where does an assessor find deed restriction information?**

The [County Register of Deeds](#) has recorded deeds.

**6. Can DOR add a check box on the SOA showing whether the municipality has electronic assessment data as a way for DOR to identify municipalities that have not met the electronic data requirements?**

DOR will discuss the proposal with the SLF Roundtable as a change to the 2017 SOA.

## 2015 Assessor School Questions

The following questions were asked during the 2015 Assessor Schools that were conducted in Eau Claire, Wausau, Green Bay, Madison, and Pewaukee. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

**7. Can DOR expand the eRETR system to provide more information for the filer?**

DOR is in the process of collecting information for a project to update the eRETR system. We will reach out to stakeholders for new system requests.

**8. If there is an amended RETR filed, how is an assessor made aware of it?**

- A property owner must provide an amended RETR if he/she filed the original RETR in error. If an amended RETR is processed by DOR, a DOR district office forwards the information to the appropriate assessor.
- For confirmation of an amended RETR, contact us at [eretr@revenue.wi.gov](mailto:eretr@revenue.wi.gov)

**9. Are there any future plans for county-based assessing?**

[Current law](#) provides for county assessment. DOR is not aware of any law proposals.

**10. Do BOR training classes qualify for assessor credit?**

- Generally, no. BOR training sessions for BOR members are not considered for assessor continuing education.
- To obtain continuing education credit approval, you must send course information to DOR for review/approval

**11. When using DOR e-filing forms, the WAMS ID log-in keeps saying it is not valid. What should I do?**

If you are having system or form issues, contact us at [otas@revenue.wi.gov](mailto:otas@revenue.wi.gov). We can help determine the problem.

**12. Q: Does the Assessor continuing education on the DOR website include courses approved for Appraisers as well?**

No. This list is specific to assessor work. However, a few of the courses may qualify for credit in both disciplines.

**13. Q: When will DOR and/or all municipalities require property tax assessments to comply with state law so that assessors are not competing for work solely based on price (i.e., lowest bidder)?**

State law does provide assessment requirements. Municipalities determine a budget for assessment services, select an assessor and determine the assessment type it needs (annual update to all assessments or annual maintenance with periodic updates to all assessments). DOR provides a [Property Assessment Process Guide for Municipal Officials](#) which provides a recommendation for hiring an assessor and sample contracts.

### D. Legislative proposals

Require all Board of Review (BOR) to have training each year and/or require new BOR members to have training

- Current law provides the minimum standards for BOR training, one BOR member must receive training once every two years
- DOR will discuss the BOR law at the March 2016 SLF Roundtable



# 2016 Assessor's Calendar of Events

Date	Event
January 1	Deadline to submit a final or amended 2015 Municipal Assessment Report (MAR), 2015 TID Assessment Report (TAR), and 2015 Annual Assessment Report (AAR)
February 1	DOR initiates assessor certification review if 2015 Final Municipal Assessment Report (MAR), TID Assessment Report (TAR), or Annual Assessment Report (AAR) was not filed
February 12	<ul style="list-style-type: none"> <li>• Deadline to submit Provide Assessment Data (PAD) data for 2015 sales to be included on the Preliminary Assessment to Sales Ratio Report</li> <li>• <b>Reminder:</b> All assessments must be submitted online through PAD (<a href="https://ww2.revenue.wi.gov/RETRWebApp/application">https://ww2.revenue.wi.gov/RETRWebApp/application</a>)</li> </ul>
February 24	<p>DOR notifies assessors of Preliminary Assessment to Sales Ratio Reports</p> <ul style="list-style-type: none"> <li>• Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors</li> <li>• Notify the <a href="#">Equalization Bureau District Office</a> of changes</li> </ul>
March 11	<ul style="list-style-type: none"> <li>• Final deadline to submit assessment information for 2015 sales in PAD to be included in or excluded from the Final Assessment to Sales Ratio Report</li> <li>• Final deadline to notify <a href="#">Equalization Bureau District Office</a> if there are changes to previously submitted PAD assessment information</li> </ul>
April 15	DOR notifies assessors of Final Assessment to Sales Ratio Reports
May 2	<p>2016 Assessor electronic filing forms posted to DOR website (<a href="http://www.revenue.wi.gov/eserv/sliling.html">http://www.revenue.wi.gov/eserv/sliling.html</a>)</p> <ul style="list-style-type: none"> <li>• Exempt Computer Report (ECR)</li> <li>• Municipal Assessment Report (MAR)</li> <li>• TID Assessment Report (TAR)</li> </ul>
May 2	Stratified assessment data due to <a href="#">Equalization Bureau District Offices</a> (feedback on economic changes in district) – links to spreadsheet template are found in the instructions document ( <a href="http://www.revenue.wi.gov/training/assess/stratfrm.pdf">http://www.revenue.wi.gov/training/assess/stratfrm.pdf</a> )
2 <sup>nd</sup> Monday of May (ongoing)	<p>Submit Annual Assessment Report (AAR) to DOR (<a href="http://www.revenue.wi.gov/eserv/sliling.html">http://www.revenue.wi.gov/eserv/sliling.html</a>)</p> <ul style="list-style-type: none"> <li>• Submit to municipality prior to or at Board of Review (BOR)</li> <li>• Submit to DOR within 30 days following BOR adjournment</li> </ul>
June 13 (2 <sup>nd</sup> Monday of June)	<b>Deadline to submit Municipal Assessment Report (MAR)</b> – information used for the August 15 Equalized Values and 2016 Net New Construction calculations
June 13* (2 <sup>nd</sup> Monday of June)	<ul style="list-style-type: none"> <li>• Deadline to submit TID Assessment Report (TAR) <ul style="list-style-type: none"> <li>○ Due by midnight</li> <li>○ No extensions</li> </ul> </li> <li>• <b>Note:</b> If no report is filed, no change in increment is given other than manufacturing property changes</li> </ul>
June 13* (2 <sup>nd</sup> Monday of June)	<p>Deadline to submit Exempt Computer Reports (ECR) – Municipal and Tax Incremental District</p> <ul style="list-style-type: none"> <li>• Due by midnight</li> <li>• No extensions</li> </ul>

Date	Event
<b>July 31</b>	Deadline to provide DOR with changes to 2017 forms, publications and online applications
<b>August 1</b>	Release of 2016 Preliminary Values <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Tax Incremental District Values</li> <li>• Net New Construction</li> </ul>
<b>August 15*</b>	Release of 2016 Certified Values <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Tax Incremental District Values</li> <li>• Net New Construction</li> </ul>
<b>August 31</b>	Exempt Computer Report (ECR) deadline <ul style="list-style-type: none"> <li>• Can only file if submitted initial report by 2nd Monday in June</li> <li>• Information received determines 2016 computer aid payments</li> </ul>
<b>September 13-16</b>	Municipal Assessor's Institute – Wilderness Resort, Wisconsin Dells
<b>October 3</b>	Deadline to file Final Municipal Assessment Report (MAR) to be used for Preliminary Major Class Comparison
<b>October 9-11</b>	Wisconsin Towns Association Annual Meeting – Holiday Inn, Stevens Point
<b>November 1*</b>	<ul style="list-style-type: none"> <li>• 2016 Major Class Comparison Report posted to DOR website</li> <li>• Non-compliance notices sent to municipalities</li> </ul>
<b>November</b>	2017 Annual Assessment Report (AAR) posted
<b>December 1</b>	<ul style="list-style-type: none"> <li>• Letter sent to municipal clerk if Final Municipal Assessment Report (MAR) was not filed</li> <li>• If Initial Municipal Assessment Report (MAR) was estimated, final version must be submitted within 10 days of Board of Review (BOR) completion</li> </ul>
<b>December</b>	2016 Assessor Meetings – dates to be announced

\* Statutory Requirements



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

## Equalization Bureau

PO Box 8971 #6-97, Madison WI 53708-8971 • Fax: 608-264-6897

### Director

**Mary Gawryleski** ..... 608-261-5275    mary.gawryleski@revenue.wi.gov

### District Offices

#### Eau Claire

610 Gibson St, Ste 7, Eau Claire WI 54701

Phone: 715-836-2866 • Fax: 715-836-6690 • Email: eqleau@revenue.wi.gov

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Supervisor

**Daniel Dixon Jr.** ..... 715-836-6699    daniel.dixon@revenue.wi.gov  
Bayfield, Burnett, Douglas

**Darin Flater** ..... 715-836-2848    darin.flater@revenue.wi.gov  
Polk, St. Croix, Sawyer

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Buffalo, Chippewa, Trempealeau

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Technician

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Dunn, Eau Claire, Pepin, Pierce

**Kathryn Soto-Moreno** ..... 608-486-4401    kathryn.soto@revenue.wi.gov  
Jackson, La Crosse, Monroe

#### Green Bay

200 N Jefferson St, Ste 126, Green Bay WI 54301-5100

Phone: 920-448-5195 • Fax: 920-448-5207 • Email: eqlgrb@revenue.wi.gov

#### Vacant

Supervisor

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Brown, Outagamie

**Dave Gibson** ..... 920-448-5199    david.gibson@revenue.wi.gov  
Door, Kewaunee, Waupaca

**Pat Grabner** ..... 920-448-5247    patrick.grabner@revenue.wi.gov  
Calumet, Manitowoc, Waushara

**Mary Janus** ..... 920-448-5202    mary.janus@revenue.wi.gov  
Technician

**Derek Lurquin** ..... 920-448-5213    derek.lurquin@revenue.wi.gov  
Florence, Forest, Marinette

**Gary Martell** ..... 920-448-5215    gary.martell@revenue.wi.gov  
Menominee, Oconto, Shawano, Winnebago



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

## Madison

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### Vacant

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Dane, Jefferson, Rock

**Debra Elsoffer** ..... 608-266-8188 debra.elsoffer@revenue.wi.gov  
Technician

**Amy Mercer** ..... 608-266-8186 amy.mercer@revenue.wi.gov  
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**James Monette** ..... 608-266-8190 james.monette@revenue.wi.gov  
Grant, Green, Iowa, Lafayette

**Chuck Paskey** ..... 608-266-8185 charles.paskey@revenue.wi.gov  
Crawford, Richland, Sauk, Vernon

**Lea White** ..... 608-266-8199 lea.white@revenue.wi.gov  
Technician

## Milwaukee

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**Pat Chaneske** ..... 414-227-3911 pat.chaneske@revenue.wi.gov  
Supervisor – Fond du Lac, Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha

**Crystal Strong** ..... 414-227-4103 crystal.strong@revenue.wi.gov

**Rena Wehling** ..... 414-227-5052 rena.wehling@revenue.wi.gov

## Wausau

730 North Third St, Wausau WI 54403-4700  
Phone: 715-842-5885 • Fax: 715-848-1033 • Email: eqlwau@revenue.wi.gov

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Supervisor

**Phil Brickner** ..... 715-842-7214 phillip.brickner@revenue.wi.gov  
Ashland, Marathon, Portage

**Dave Lockrem** ..... 715-849-2264 david.lockrem@revenue.wi.gov  
Adams, Juneau, Price, Wood

**Tim Pfothauer** ..... 715-842-5269 timothy.pfothauer@revenue.wi.gov  
Lincoln, Oneida, Taylor, Vilas

**Sally Reedy** ..... 715-848-3727 sally.reedy@revenue.wi.gov  
Clark, Langlade, Iron

# Department of Revenue - Equalization District Offices

## Equalization Bureau

### Contact Information

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 Eau Claire, WI 54701-2650  
 eqleau@revenue.wi.gov  
 Ph: (715) 836-2866 Fax: (715) 836-6690

#### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
 Green Bay, WI 54301-5100  
 eqlgrb@revenue.wi.gov  
 Ph: (920) 448-5195 Fax: (920) 448-5207

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

#### Street Address

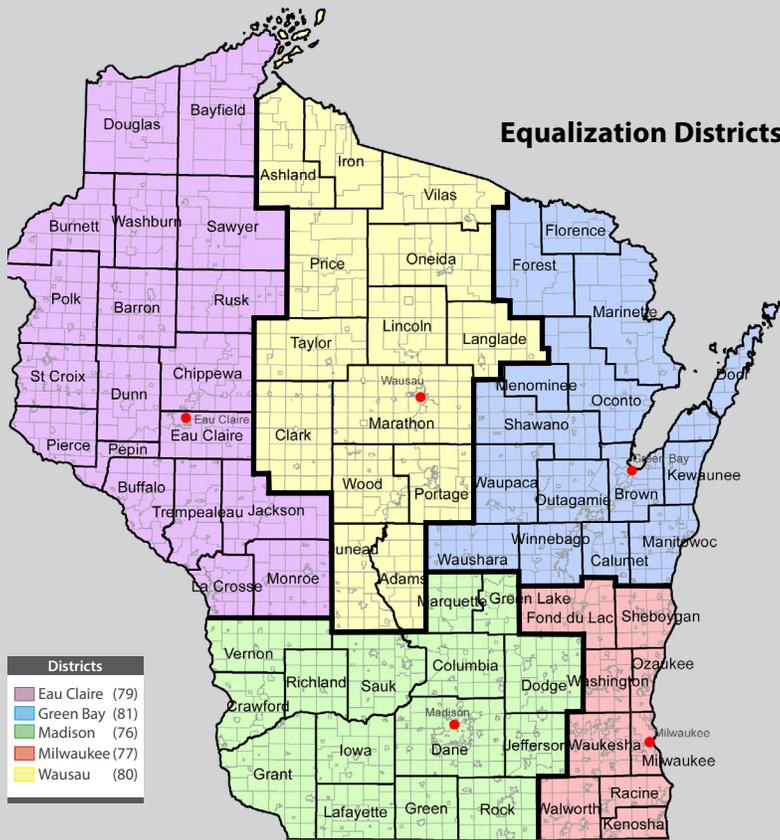
2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
 eqlmsn@revenue.wi.gov  
 Ph: (608) 266-8184 Fax: (608) 267-1355

#### Milwaukee District Office (77)

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## Wisconsin Counties - Alphabetical List

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



**Wisconsin Department of Revenue – State & Local Finance Division**  
**Manufacturing & Utility Bureau**

**Manufacturing & Utility Bureau**

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**Director**

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**District Offices**

**Eau Claire**

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**Counties** – Adams , Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Douglas, Dunn, Eau Claire, Iron, Jackson, Juneau, La Crosse, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Price, Rusk, Sawyer, St Croix, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood

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**Jason Windsor** ..... 715-836-6698    jason.windsor@revenue.wi.gov

**Green Bay**

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 Phone: 920-448-5191 • Fax: 920-448-5210 • Email: mfgtel81@revenue.wi.gov

**Counties** – Brown, Calumet, Door, Florence, Fond du Lac, Forest, Green Lake, Kewaunee, Langlade, Manitowoc, Marinette, Marquette, Menominee, Oconto, Outagamie, Portage, Shawano, Sheboygan, Waupaca, Waushara, Winnebago

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**Wil Coon** ..... 920-448-5204    william.coon@revenue.wi.gov



## Wisconsin Department of Revenue – State & Local Finance Division

### Manufacturing & Utility Bureau

#### Green Bay (cont.)

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<b>Kris Kruzicki</b> .....	920-448-5194	kristin.kruzicki@revenue.wi.gov
<b>Robert LaCroix</b> .....	920-448-5193	robert.lacroix@revenue.wi.gov
<b>Mike Maternowski</b> .....	920-448-5192	michael.maternowski@revenue.wi.gov
<b>Jane Steffes</b> .....	920-448-5219	jane.steffes@revenue.wi.gov
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#### Madison

PO Box 8909 #6-301, Madison WI 53708-8909

Phone: 608-267-8992 • Fax: 608-267-1355 • Email: mfgtel76@revenue.wi.gov

**Counties** – Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Lafayette, Richland, Rock, Sauk, Walworth, Waukesha (Western – C Delafield, C Oconomowoc, C Pewaukee, C Waukesha, T Delafield, T Eagle, T Genesee, T Lisbon, T Merton, T Mukwonago, T Oconomowoc, T Ottawa, T Summit, T Vernon, T Waukesha, V Big Bend, V Dousman, V Eagle, V Hartland, V Merton, V Mukwonago, V Nashotah, V North Prairie, V Oconomowoc Lake, V Pewaukee, V Sussex, V Wales)

<b>Leland Froelke</b> (Supervisor) .....	608-266-8192	leland.froelke@revenue.wi.gov
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#### Milwaukee

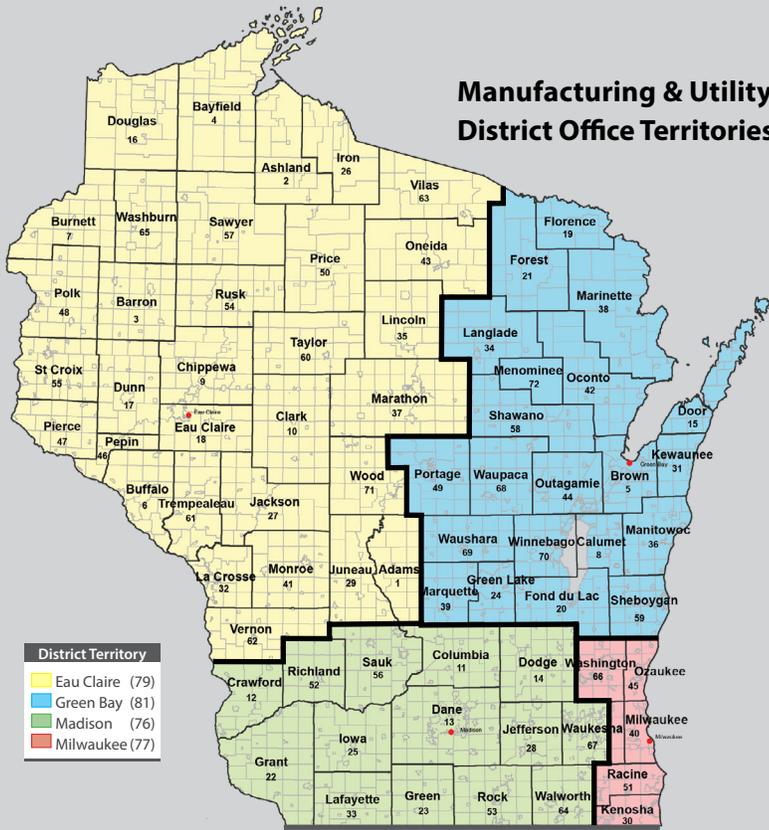
819 N 6th St, Rm 530, Milwaukee WI 53203-1606

Phone: 414-227-4456 • Fax: 414-227-4095 • Email: mfgtel77@revenue.wi.gov

**Counties** – Kenosha, Milwaukee, Ozaukee, Racine, Washington, Waukesha (Eastern – C Brookfield, C Muskego, C New Berlin, T Brookfield, V Butler, V Elm Grove, V Lannon, V Menomonee Falls)

<b>Julie Matthes</b> (Supervisor) .....	414-227-4438	julie.matthes@revenue.wi.gov
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<b>Sharon Megna</b> .....	414-227-4889	sharon.megna@revenue.wi.gov
<b>Melody Ryddner</b> .....	414-227-4098	melody.ryddner@revenue.wi.gov
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<b>Linda Weber</b> .....	414-227-4091	linda.weber@revenue.wi.gov

# Department of Revenue - Manufacturing & Utility District Offices



**Manufacturing & Utility District Office Territories**

## Manufacturing & Utility Bureau

### Contact Information

#### Eau Claire District Office (79)

610 Gibson St, Ste. 7  
 Eau Claire, WI 54701-2650  
 mfgtel79@revenue.wi.gov  
 Ph: 715-836-4925 Fax: 715-836-6690

#### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
 Green Bay, WI 54301-5100  
 mfgtel81@revenue.wi.gov  
 Ph: 920-448-5191 Fax: 920-448-5210

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

Street Address  
 2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
 mfgtel76@revenue.wi.gov  
 Ph: 608-267-8992 Fax: 608-267-1355

#### Milwaukee District Office (77)

State Office Building  
 819 N. 6th St, Rm. 530  
 Milwaukee, WI 53203-1610  
 mfgtel77@revenue.wi.gov  
 Ph: 414-227-4456 Fax: 414-227-4095

### Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
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18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	79	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	76/77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	81				71	Wood	79

### Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76



# Wisconsin Department of Revenue – State & Local Finance Division

## Office of Technical and Assessment Services

### Director

**Scott Shields** ..... 608-266-8223    scott.shields@revenue.wi.gov

### Technology & Applications – otas@revenue.wi.gov

SLF system development oversight and coordination, process support for batch jobs, queries, reports and letters, system testing, application development and testing (MAR, TAR, ECR, M-P, M-R); and internet and email updates.

**Megan Bezanson** ..... 608-266-8139    megan.bezanson@revenue.wi.gov  
Supervisor

**Sharon Hoepfner** ..... 608-266-8662    sharon.hoepfner@revenue.wi.gov

**Kyle Jackson** ..... 608-266-2149    kyle.jackson@revenue.wi.gov

**Leo Kolaszewski** ..... 920-303-1380    leon.kolaszewski@revenue.wi.gov

### Education & Certification – bapdor@revenue.wi.gov

Wisconsin Property Assessment Manual, guides and state prescribed forms, assessor certification and complaints, Annual Assessment Report (AAR), agricultural land – use-value guidelines.

**Jennifer J. Miller** ..... 608-266-1332    jenniferj.miller@revenue.wi.gov

**Mark Paulat** ..... 608-266-2317    mark.paulat@revenue.wi.gov

**Michelle Drea** ..... 608-266-7180    michellem.drea@revenue.wi.gov

### Technical Services – tif@revenue.wi.gov

Tax incremental district creations, amendments, terminations, applicable reports and queries, and applying Manufacturing 70.57s.

**Mary Lou Clayton** ..... 608-266-5708    marylou.clayton@revenue.wi.gov

**Stacy Leitner** ..... 608-261-5335    stacyl.leitner@revenue.wi.gov

### Mailing Address

Wisconsin Department of Revenue  
Office of Technical and Assessment Services  
2135 Rimrock Road  
PO Box 8971 #6-97  
Madison, WI 53708-8971



# Wisconsin Department of Revenue – State & Local Finance Division

## Local Government Services

### General Contact

**LGS** ..... lgs@revenue.wi.gov  
**eRETR** ..... eretr@revenue.wi.gov

### Director

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### Staff

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Real Estate Transfer Returns, Fees and Exemptions

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Sharing of Omitted Non-Manufacturing Taxes, Financial Report Forms, Boundary Changes/Annexations, CMRE

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SOA, s. 74.41 Chargebacks, Apportionment of Taxes, School and Special District Equalized Values, State Payment Register, Treasurer Settlement, and County and Municipal Levy Limits

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**Lynn Oldenburg** ..... 608-266-0772 lynn.oldenburg@revenue.wi.gov  
Lottery and Gaming Credit, Manufactured/Mobile Home Parking Fee, First Dollar Credit, Certificates of Equalized Value, and Records Center Distribution

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Financial Report Forms, MFL, PFC, Assessment and Tax Rolls, SOA, SOT, Treasurer Settlement, School and Special District Equalized Values, TVC Bulletin, Tax Increment Worksheet, State Forest Tax Rate, and School Levy Tax Credit

**Jeremy Wedige** ..... 608-264-6885 jeremy.wedige@revenue.wi.gov  
Real Estate Transfer Returns, Fees and Exemptions, and Utility Aid

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### Mailing Address

Wisconsin Department of Revenue  
Local Government Services Bureau  
2135 Rimrock Road  
PO Box 8971 #6-97  
Madison, WI 53708-8971



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

## Equalization Bureau

PO Box 8971 #6-97, Madison WI 53708-8971 • Fax: 608-264-6897

### Director

**Mary Gawryleski** ..... 608-261-5275    mary.gawryleski@revenue.wi.gov

### District Offices

#### Eau Claire

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Phone: 715-836-2866 • Fax: 715-836-6690 • Email: eqleau@revenue.wi.gov

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Supervisor

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**Kathryn Soto-Moreno** ..... 608-486-4401    kathryn.soto@revenue.wi.gov  
Jackson, La Crosse, Monroe

#### Green Bay

200 N Jefferson St, Ste 126, Green Bay WI 54301-5100

Phone: 920-448-5195 • Fax: 920-448-5207 • Email: eqlgrb@revenue.wi.gov

#### Vacant

Supervisor

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Brown, Outagamie

**Dave Gibson** ..... 920-448-5199    david.gibson@revenue.wi.gov  
Door, Kewaunee, Waupaca

**Pat Grabner** ..... 920-448-5247    patrick.grabner@revenue.wi.gov  
Calumet, Manitowoc, Waushara

**Mary Janus** ..... 920-448-5202    mary.janus@revenue.wi.gov  
Technician

**Derek Lurquin** ..... 920-448-5213    derek.lurquin@revenue.wi.gov  
Florence, Forest, Marinette

**Gary Martell** ..... 920-448-5215    gary.martell@revenue.wi.gov  
Menominee, Oconto, Shawano, Winnebago



# Wisconsin Department of Revenue – State & Local Finance Division

## Equalization Bureau

### Madison

PO Box 8909 #6-301 , Madison WI 53708-8909  
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#### Vacant

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- Debra Elsoffer** ..... 608-266-8188 debra.elsoffer@revenue.wi.gov  
Technician
- Amy Mercer** ..... 608-266-8186 amy.mercer@revenue.wi.gov  
Columbia, Dodge, Green Lake, Marquette
- James Monette** ..... 608-266-8190 james.monette@revenue.wi.gov  
Grant, Green, Iowa, Lafayette
- Chuck Paskey** ..... 608-266-8185 charles.paskey@revenue.wi.gov  
Crawford, Richland, Sauk, Vernon
- Lea White** ..... 608-266-8199 lea.white@revenue.wi.gov  
Technician

### Milwaukee

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Supervisor – Fond du Lac, Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha
- Crystal Strong** ..... 414-227-4103 crystal.strong@revenue.wi.gov
- Rena Wehling** ..... 414-227-5052 rena.wehling@revenue.wi.gov

### Wausau

730 North Third St, Wausau WI 54403-4700  
 Phone: 715-842-5885 • Fax: 715-848-1033 • Email: eqlwau@revenue.wi.gov

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Supervisor
- Phil Brickner** ..... 715-842-7214 phillip.brickner@revenue.wi.gov  
Ashland, Marathon, Portage
- Dave Lockrem** ..... 715-849-2264 david.lockrem@revenue.wi.gov  
Adams, Juneau, Price, Wood
- Tim Pfothauer** ..... 715-842-5269 timothy.pfothauer@revenue.wi.gov  
Lincoln, Oneida, Taylor, Vilas
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Clark, Langlade, Iron

# Department of Revenue - Equalization District Offices

## Equalization Bureau

### Contact Information

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#### Green Bay District Office (81)

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 Green Bay, WI 54301-5100  
 eqlgrb@revenue.wi.gov  
 Ph: (920) 448-5195 Fax: (920) 448-5207

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

#### Street Address

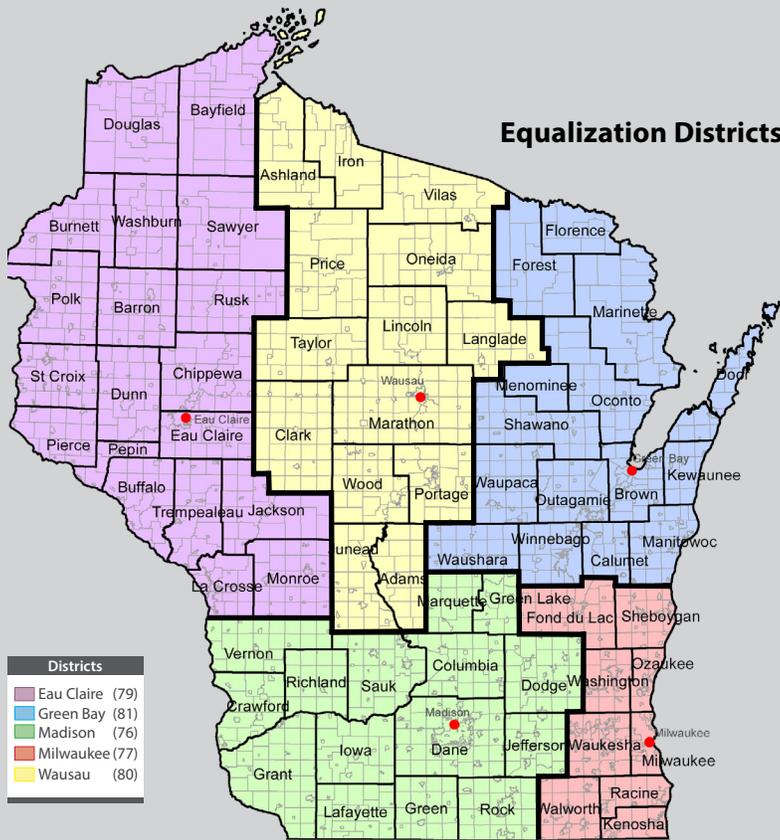
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## Wisconsin Counties - Alphabetical List

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



# Wisconsin Department of Revenue – State & Local Finance Division

## Local Government Services

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### Mailing Address

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2135 Rimrock Road  
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**Wisconsin Department of Revenue – State & Local Finance Division**  
**Manufacturing & Utility Bureau**

**Manufacturing & Utility Bureau**

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**Director**

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**Counties** – Adams , Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Douglas, Dunn, Eau Claire, Iron, Jackson, Juneau, La Crosse, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Price, Rusk, Sawyer, St Croix, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood

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**Green Bay**

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**Counties** – Brown, Calumet, Door, Florence, Fond du Lac, Forest, Green Lake, Kewaunee, Langlade, Manitowoc, Marinette, Marquette, Menominee, Oconto, Outagamie, Portage, Shawano, Sheboygan, Waupaca, Waushara, Winnebago

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## Wisconsin Department of Revenue – State & Local Finance Division

### Manufacturing & Utility Bureau

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**Counties** – Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Lafayette, Richland, Rock, Sauk, Walworth, Waukesha (Western – C Delafield, C Oconomowoc, C Pewaukee, C Waukesha, T Delafield, T Eagle, T Genesee, T Lisbon, T Merton, T Mukwonago, T Oconomowoc, T Ottawa, T Summit, T Vernon, T Waukesha, V Big Bend, V Dousman, V Eagle, V Hartland, V Merton, V Mukwonago, V Nashotah, V North Prairie, V Oconomowoc Lake, V Pewaukee, V Sussex, V Wales)

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#### Milwaukee

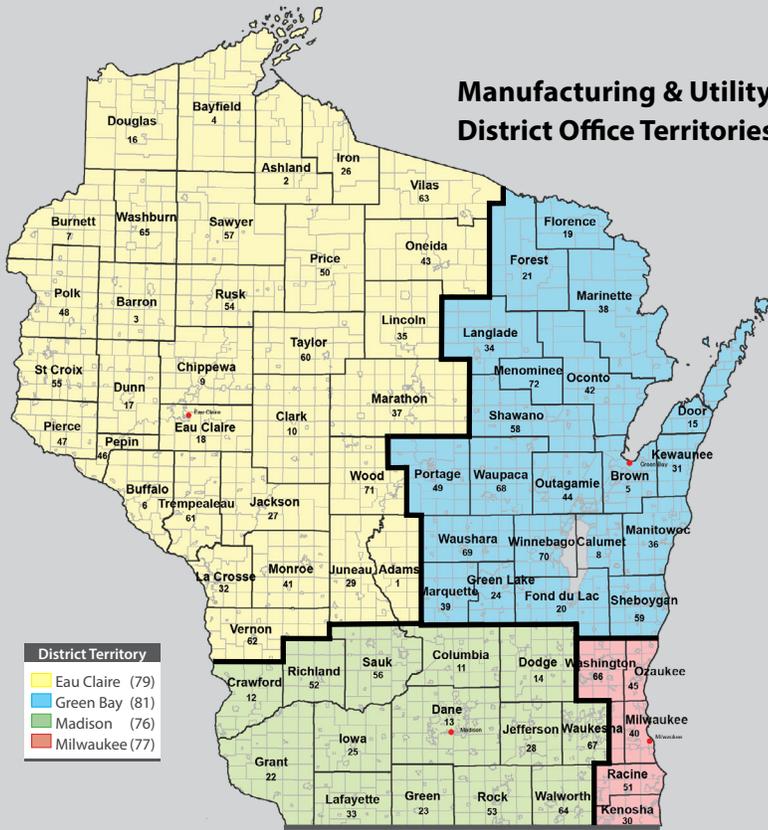
819 N 6th St, Rm 530, Milwaukee WI 53203-1606

Phone: 414-227-4456 • Fax: 414-227-4095 • Email: mfgtel77@revenue.wi.gov

**Counties** – Kenosha, Milwaukee, Ozaukee, Racine, Washington, Waukesha (Eastern – C Brookfield, C Muskego, C New Berlin, T Brookfield, V Butler, V Elm Grove, V Lannon, V Menomonee Falls)

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<b>Linda Weber</b> .....	414-227-4091	linda.weber@revenue.wi.gov

# Department of Revenue - Manufacturing & Utility District Offices



**Manufacturing & Utility District Office Territories**

## Manufacturing & Utility Bureau

### Contact Information

#### Eau Claire District Office (79)

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 Eau Claire, WI 54701-2650  
 mfgtel79@revenue.wi.gov  
 Ph: 715-836-4925 Fax: 715-836-6690

#### Green Bay District Office (81)

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 Green Bay, WI 54301-5100  
 mfgtel81@revenue.wi.gov  
 Ph: 920-448-5191 Fax: 920-448-5210

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

Street Address  
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#### Milwaukee District Office (77)

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 Milwaukee, WI 53203-1610  
 mfgtel77@revenue.wi.gov  
 Ph: 414-227-4456 Fax: 414-227-4095

### Wisconsin Counties - Alphabetical List

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

### Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76



# Wisconsin Department of Revenue – State & Local Finance Division

## Office of Technical and Assessment Services

### Director

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### Technology & Applications – otas@revenue.wi.gov

SLF system development oversight and coordination, process support for batch jobs, queries, reports and letters, system testing, application development and testing (MAR, TAR, ECR, M-P, M-R); and internet and email updates.

**Megan Bezanson** ..... 608-266-8139    megan.bezanson@revenue.wi.gov  
Supervisor

**Sharon Hoepfner** ..... 608-266-8662    sharon.hoepfner@revenue.wi.gov

**Kyle Jackson** ..... 608-266-2149    kyle.jackson@revenue.wi.gov

**Leo Kolaszewski** ..... 920-303-1380    leon.kolaszewski@revenue.wi.gov

### Education & Certification – bapdor@revenue.wi.gov

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**Mark Paulat** ..... 608-266-2317    mark.paulat@revenue.wi.gov

**Michelle Drea** ..... 608-266-7180    michellem.drea@revenue.wi.gov

### Technical Services – tif@revenue.wi.gov

Tax incremental district creations, amendments, terminations, applicable reports and queries, and applying Manufacturing 70.57s.

**Mary Lou Clayton** ..... 608-266-5708    marylou.clayton@revenue.wi.gov

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## Assessment Process

All taxable property in Wisconsin is assessed annually to establish a value. A municipal assessor uses market value and property inspection to complete the assessment. A value is assigned after these factors are considered.

### Real estate classes

Under state law (70.32 (1-7), Wis. Stats.), a municipal assessor classifies all taxable real estate into one of the following categories:

#### Full value

##### Land and improvements (100 percent)

- Residential, commercial, manufacturing
- Other

##### Land only (50 percent)

- Undeveloped
- Agricultural forest

#### Use-value

Agricultural – land only

## Agricultural Land

- Valuation standard differs from other classes since its assessed value is determined by the income it will produce being used as farmland
- According to state law, land must be "devoted primarily to agricultural use"
- **Includes these agricultural uses** – tilled land devoted to crop production, pastured land for livestock or land enrolled in certain programs
- **Primary use** – must be one of the above agricultural uses
- **History:**
  - » 1974 . . . . . State constitution amended to allow non-uniform taxation of ag land
  - » 1995 . . . . . State law amended to create use-value law, effective January 1, 1996
  - » 1996-1997 . . . . . Ag land assessments frozen at 1995 values
  - » 1998-2008 . . . . . Use-value phase-in period
  - » 1999 . . . . . Farmland Advisory Council ends phase-in period
  - » 2000-2003 . . . . . Full use-value assessment
  - » 2004-2005 . . . . . Ag land assessments frozen at 2003 values
  - » 2006 . . . . . Use-value formula revised – changes limited to annual change in Equalized Value
  - » 2007- present . . Values calculated based on revised formula
- **Intent:**
  - » Retain Wisconsin's family farms
  - » Protect Wisconsin's farm economy
  - » Reduce urban sprawl



## Programs and Eligibility for Use-Value Assessment

This document lists the programs and easements that can qualify as agricultural use under Chapter Tax 18.05(1)(d). There are also programs and easements that do not qualify as agricultural under Chapter Tax 18.05(1)(d). If land is enrolled in a program that is not a qualifying agricultural use, the land must be devoted primarily to an agricultural use under Chapter Tax 18.05(1) paragraphs (a), (b), or (c) to receive a use-value assessment.

## Tax 18.05 Rule and the Effective Date

Tax 18.05(1) (d) and (e) were repealed and recreated to help maintain a current list of lands under a federal or state conservation easement or program qualifying as agricultural. The updated rule applies to the January 1, 2016 assessment.

### Tax 18.05 Definitions

#### Agricultural use means any of the following:

- a. Activities included in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS), United States, 1997, published by the executive office of the president, U.S. office of management and budget
- b. Activities included in subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget. **Note:** Subsector 111 Crop Production and subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget, are reproduced in full in the Wisconsin property assessment manual under s. 73.03 (2a), Stats. In addition, copies are on file with the department and the legislative reference bureau.
- c. Growing Christmas trees or ginseng
- d. Land without improvements subject to a federal or state easement or enrolled in a federal or state program if all of the following apply:
  1. The land was in agricultural use under par. (a), (b), or (c) when it was entered into the qualifying easement or program
  2. Qualifying easements and programs shall adhere to standards and practices provided under the January 31, 2014 No. 697 version of s. ATCP 50.04, 50.06, 50.71, 50.72, 50.83, 50.88, 50.91, 50.96, or 50.98. The Wisconsin Property Assessment Manual, authorized under s. 73.03 (2a), Stats., shall list the qualifying easements and programs according to the ATCP provisions.
  3. a) The terms of the temporary easement or program do not restrict the return of the land to agricultural use under par. (a), (b), or (c) after the easement or program is satisfactorily completed, or  
b) The terms of an easement, contract, Compatible Use Agreement or conservation plan for that specific parcel authorized an agricultural use, as defined in par. (a), (b), or (c), for that parcel in the prior year

## Discovering Program Lands

Enrollment in Federal programs through the Federal Natural Resources Conservation Service (NRCS) and Farm Service Agency (FSA) is confidential and not available to the public or assessors. The following identifies how landowners and assessors can share information for proper classification of land.

### Landowners

An assessor may not know land is enrolled in a program or easement that qualifies for agricultural classification and use-value assessment. A landowner should contact the assessor to discuss the land, its use, and any program and easement information.

#### A landowner should:

1. Contact the [assessor](#) where the property is located
2. Provide the assessor with available land and program or easement information:
  - Completed Wisconsin Department of Revenue's Agricultural Classification Conservation Program Information Request ([Form PR-324](#))
  - Copy of program contract or recorded easement
  - Property information as of enrollment date:
    - » Classification » Farm Serial Number » Farm number, tract
    - » Maps (FSN) and Common and field number
    - » Aerial photos Land Unit (CLU)
  - Map of parcels and enrolled acres
  - Copy of Compatible Use Agreements (CUAs)  
Landowners may request to conduct certain management practices through a Compatible Use Agreement including haying and grazing  
CUAs apply to Easement Programs only
3. If a landowner does not have a copy of the program contract, he/she should contact the administering state or federal agency, complete the [Request to Release Information \(FSA-2004\)](#) and submit to the county's United States Department of Agriculture Office
4. If a landowner disagrees with the assessor's classification, the [appeal process](#) is available

### Assessors

#### An assessor should:

1. Review current assessment records, classifications, available program information, and any historical information
2. For questionable program and easement enrollment, provide landowners with the Wisconsin Department of Revenue's Agricultural Classification Conservation Program Information Request ([Form PR-324](#))
3. Make sure the land meets the following for agricultural classification:
  - a) Was in a qualifying agricultural use when entering into the easement or program (ex: if the land enrolled into a program during 2015, the January 1, 2015 assessment must be agricultural)
  - b) Is in a qualifying program or easement listed in this publication on the current assessment date(ex: January 1, 2016)
  - c) **One** of the following:
    - Easement or program allows a return to agricultural use when the easement or program is completed
    - Land has a Compatible Use Agreement for the prior production season that allowed for an agricultural use under (a), (b) or (c) (ex: crop production, animal production, Christmas trees, ginseng)

# 2016 – Tax 18 Conservation Programs

## Production at time of enrollment (documentation)

Examples of what an assessor can use and landowners can provide:

- Air photo with date – signs of cropping, grazing evident
- Documents identifying crop history:
  - » [Form CRP-1](#) (USDA-FSA) – farm number tract and field numbers must be identified
  - » Other crop history for year enrolled – agency documentation including:
    - Air photos
    - County Land Conservation (LCD) farm plans

## Agricultural program classification process:

1. Review existing records and classifications
2. Conduct required annual classification reviews
3. Distribute updated Form PR-324 (Ag Program Information Request) to landowners who may have land in qualifying program
4. Review completed form and supporting documents (ex: program contract, Compatible Use Agreement, maps, plans, air photos)

## 2016 agricultural classification if:

1. Qualifying program or easement
2. Classified agricultural at time of program or easement enrollment
3. Enrolled in program or easement during 2015 production season
4. Continues to be enrolled in qualifying program or easement on January 1, 2016 (no improvements)

## Compatible Use Agreement (CUA)

An agency that administers the program or easement (e.g. NRCS, Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP)) can issue a CUA for the landowner to conduct certain practices on the land.

### CUA from agency that administers program or easement will contain the following:

- Landowner name
- Eligible acres: may include all or part of the program acres
- Time to conduct practice: when practices are allowed to occur, typically over a production season or one year
- Specify practice allowed, examples:
  - » Haying (qualifying for agricultural classification)
  - » Grazing (qualifying for agricultural classification)
  - » Cropping (qualifying for agricultural classification)
  - » Brush management (not qualifying for agricultural classification)
  - » Prescribed burn (not qualifying for agricultural classification)

## Agricultural classification when land has a CUA:

- Qualifying program or easement
- Classified agricultural at time of program or easement enrollment
- Enrolled in program or easement during prior production season (2015 for 2016 assessment)
- CUA is issued for prior production season
  - » Qualifying CUA practice: haying, other cropping or grazing
  - » **Note:** Land continues to qualify for agricultural classification if landowner does not implement qualifying CUA practice
- Continues to be enrolled in qualifying program or easement on January 1, assessment date without improvements (January 1, 2016 for 2016 assessment)

## Rollover of program lands

### Rollover into a permanent easement

Land enrolled in an eligible program may rollover into another eligible program at or before the expiration of the current program. The determination of agricultural use at time of enrollment for rollover lands is dependent on the initial program enrollment.

**Example – CRP:** Land is enrolled into CRP under a 15-year contract and practices are installed according to ATCP 50 specifications. In year 14 of the [CRP-1 contract](#), the NRCS enrolls the entire CRP acres into the Wetlands Reserve Easements (WRE). The WRE is effective on expiration of the CRP-1.

#### Land in this example is use-value eligible if:

- WRE 30-year easements do not restrict the lands from returning back into agricultural use
- CUA applies to the WRE program lands
- Program lands are subject to a state easement or enrolled in a federal or state program
- ATCP 50 practices are maintained

**Note:** After expiration of the CRP-1, all lands rolled into programs identified may need a CUA in place.

### Rollover into a temporary easement

Lands enrolled in eligible programs may rollover into another eligible program for 30 years or less.

#### Land is use-value eligible if:

- Program does not restrict the lands from returning back into agricultural use
- Program lands are subject to a state easement or enrolled in a federal or state program
- ATCP 50 practices are maintained

**Note:** CUAs are **not** required for temporary state or federal easements or programs. Temporary easements or programs are less than 30 years.

### Rollover CRP to CRP

USDA FSA may re-enroll CRP lands under various sign-up programs. In these circumstances the re-establishment of the CRP-1 authorizes a use-value classification. Any land under an active CRP-1 contract is use-value eligible.

**Caution:** Conservation practices are subject to review by the issuing agency. Maintenance of conservation practices apply on lands under a CRP-1. Violating the conditions of the CRP-1 may result in a penalty and the removal of the lands from the program. An assessor is not notified of CRP-1 violations and should address these removals through the landowner questionnaire.

## 2015 - Tax 18 Conservation Programs administered by a Federal or State Agency

### Federal Natural Resources Conservation Service (NRCS)

#### Agricultural use at time of enrollment

- NRCS does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

#### Financial Assistance Programs

- Financial assistance programs and management programs do not determine whether land qualifies for agricultural classification
- Financial assistance programs assist the landowner in developing plans and implementing goals for the farm and the practices identified

#### Additional information

- [General information](#)
- [Wisconsin specific](#)
- [Wisconsin programs](#)

### Farm Service Agency (FSA)

#### Agricultural use at time of enrollment

- FSA does not require agricultural use at time of enrollment for all programs
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

#### FSA eligible programs

- Agricultural Conservation Program (ACP)
  - Closed in 1996, replaced by EQIP
- Central Wisconsin grassland
- Conservation Reserve Program (CRP)
- Glacial Habitat Restoration Area
- Karner Blue Butterfly
- Southwest Wisconsin Grassland Area
- State Acres for Wildlife Enhancement (SAFE)
- Western Prairie Habitat Restoration Area)

#### Each FSA program listed above is eligible for agricultural classification once these are confirmed:

- Agricultural use at time of enrollment
- Enrollment during prior production season
- Continues to be enrolled on current assessment date

#### Additional information

- [General information](#)
- [Wisconsin specific](#)
- [Program information](#)

## United States Fish and Wildlife Services (USFWS)

The Partners for Fish and Wildlife Act provides technical and financial assistance to private landowners to restore, enhance, and manage private land to improve fish and wildlife habitats through the Partners for Fish and Wildlife Program.

### Agricultural use at time of enrollment

- USFWS does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

### USFWS eligible program

#### Partners for Fish and Wildlife Program

- Eligible for agricultural classification
- Temporary contract
- USFWS provides documents and contracts

### The USFWS program listed above is eligible for agricultural classification once these are confirmed:

- Agricultural use at time of enrollment
- Enrollment during prior production season
- Continues to be enrolled on current assessment date

### Additional information

- [General information](#)
- [Wisconsin specific](#)
- [Fish and Wildlife Program](#)

## Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP)

### Agricultural use at time of enrollment

- DATCP does not require agricultural use at time of enrollment for all programs
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

### Additional information

- [General information](#)
- [Programs](#)

## Wisconsin Department of Natural Resources (WDNR)

### Agricultural use at time of enrollment

- DNR does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

### Additional information

- [General information](#)
- [Habitat](#)
- [Non-point](#)
- [Stream Bank](#)



# 2016 – Tax 18 Conservation Programs

Tax 18 Conservation Programs			
Programs	Eligible for Agricultural Classification	Program Information	Agency
Agricultural Conservation Program (ACP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	Closed in 1996, replaced by EQIP	FSA
Agricultural Land Easements (ALE)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• <b>Permanent, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> <li>• <b>30-year, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Permanent and 30-year</li> <li>• Farming is allowed</li> <li>• Purchase of Development Rights (PDR)</li> <li>• Conservation plan and program documents</li> </ul>	NRCS
Central Wisconsin Grassland	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA
Conservation Reserve Program (CRP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA
Conservation Reserve Enhancement Program (CREP) Contracts	<ul style="list-style-type: none"> <li>• Yes</li> <li>• <b>Permanent easement, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> <li>• <b>15-year easement, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Conservation practices</li> <li>• DATCP compatible use agreement</li> <li>• Conservation plan and program documents</li> <li>• For a list of DATCP CREP Perpetual easements, contact DATCP at (608) 224-4632. These are former USDA FSA CREP contracts that are no longer under the 15-year USDA FSA <a href="#">CRP-1 contract</a>.</li> <li>• DATCP held CREP and CREP equivalent contracts have a CUA built into contract</li> </ul>	DATCP
Conservation Stewardship Program (CSP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	Conservation practices that convert farmland to other cover for the life of the contract (5-10 years)	NRCS



# 2016 – Tax 18 Conservation Programs

Tax 18 Conservation Programs			
Programs	Eligible for Agricultural Classification	Program Information	Agency
Emergency Watershed Protection (EWP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Technical and financial assistance for flood repair</li> <li>• Conservation plan and program documents</li> <li>• Farming is not restricted unless an easement is in place. See EWP-Flood Plain Easements.</li> </ul>	NRCS
Emergency Watershed Protection Program – Floodplain Easements (EWPP-FPE)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Permanent Easements (see WRE)</li> <li>• CUA, management plan and supporting documents</li> </ul>	NRCS
Environmental Quality Incentives Program (EQIP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Agricultural use must be present for use-value classification</li> <li>• Technical and financial assistance</li> <li>• Conservation plan and program documents</li> <li>• Farming is allowed. Some practices may restrict farming for 2-10 years.</li> </ul>	NRCS
Farm and Ranch Lands Protection Program (FRPP) (Legacy program of ALE)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of Development Rights (PDR)</li> <li>• Conservation plan and program documents</li> </ul>	NRCS
Farmland Protection Policy Act	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Technical and financial assistance</li> <li>• Conservation plan and program documents</li> </ul>	NRCS
Forest Land Enhancement Program (FLEP)	No	Cost sharing for forestry practices	NRCS
Glacial Habitat Restoration Area	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA



# 2016 – Tax 18 Conservation Programs

Tax 18 Conservation Programs			
Programs	Eligible for Agricultural Classification	Program Information	Agency
Grassland Reserve Program (GRP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• <b>10-year, 15-year, 20-year contract, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> <li>• <b>Permanent, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Conservation practices through a Purchase of Development Rights (PDR)</li> <li>• Conservation plan/management plan and program documents</li> <li>• Grazing is the management practice</li> </ul>	NRCS
Grazing Lands Conservation Initiative (GLCI)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Technical assistance for grazing activities</li> <li>• Conservation plan and program documents</li> </ul>	NRCS
Habitat Area Easements Glacial Habitat Restoration Areas Glacial Heritage Areas Western Prairie Habitat Restoration Area Southwest Wisconsin Grassland Central Wisconsin Grassland Conservation Area Western Prairie Habitat Restoration Area	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Habitat restoration</li> <li>• Preservation of remnant prairie</li> <li>• Easement areas purchased by the WDNR are called habitat easements which may include cropland, forest, wetlands and uplands including remnant prairie</li> <li>• By mutual agreement each habitat easement is subject to change</li> <li>• Changes may include haying and grazing as management tool</li> </ul>	DNR
Healthy Forests Reserve Program (HFRP)	No easements in Wisconsin as of 2015	<ul style="list-style-type: none"> <li>• 30-year contracts, 10-year agreements and permanent easements Silviculture</li> <li>• Silviculture programs on established forest or tree planting on cropland</li> <li>• Land may have crop history</li> </ul>	NRCS
Karner Blue Butterfly	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA

# 2016 – Tax 18 Conservation Programs

Tax 18 Conservation Programs			
Programs	Eligible for Agricultural Classification	Program Information	Agency
Mississippi River Basin Initiative (Funding Source)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Conservation practices</li> <li>• Conservation plan and program documents</li> </ul>	NRCS
National Water Quality Initiative (Funding Source)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Conservation practices</li> <li>• Conservation plan and program documents</li> </ul>	NRCS
Non-Point Source Water Pollution Abatement Program	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	Erosion control	DNR
Partners for Fish and Wildlife Program	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	Provides technical and financial assistance to private landowners to restore, enhance, and manage private land to improve fish and wildlife habitats	USFWS
Purchase of Agricultural Conservation Easements (PACE)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of development rights (PDR</li> <li>• Purchase of development rights is an encumbrance that may affect the current and future market value of the land the development rights are on, as well as the surrounding lands</li> <li>• PACE easement requires conservation compliance through a Conservation Plan</li> <li>• Program does not restrict agricultural use</li> </ul>	DATCP
Rapid Watershed Assessment (RWA)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	Farming is allowed	NRCS
Soil and Water Resource Mgmt. Program (SWRM) 15-year agreement - CREP Equivalent (sec 50.08)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:                             <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Conservation practices</li> <li>• Land enrolled in state's SWRM Program in a 15-year agreement</li> <li>• No restrictions to return land to Tax 18 eligible agricultural use</li> <li>• Program enrolls cropland or pasture land into a 15- year agreement</li> </ul>	DATCP

# 2016 – Tax 18 Conservation Programs

Tax 18 Conservation Programs			
Programs	Eligible for Agricultural Classification	Program Information	Agency
Soil and Water Resource Mgmt. Program (SWRM) Permanent Easement - CREP Equivalent (sec 50.08)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Conservation practices</li> <li>• Land enrolled in state's SWRM Program in a permanent conservation easement (conservation easement allows a compatible use agreement)</li> <li>• Conservation Plan and program documents</li> <li>• Program enrolls cropland or pasture land into a perpetual easement</li> </ul>	DATCP
Southwest Wisconsin Grassland Area	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA
State Acres for Wildlife Enhancement (SAFE)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA
Stream Bank Protection Program	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	Erosion control	DNR
Water Bank Program (WBP)	No Wisconsin enrollments		NRCS
Western Prairie Habitat Restoration Area	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	CRP	FSA
Wetland Reserve Easements (WRE) Former Wetlands Reserve Program (WRP)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• <b>30-year easement, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> <li>• <b>Permanent easement, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• 30-year easements</li> <li>• Permanent easements</li> </ul>	NRCS

# 2016 – Tax 18 Conservation Programs

Tax 18 Conservation Programs			
Programs	Eligible for Agricultural Classification	Program Information	Agency
Wetland Reserve Program (WRP) (legacy program of WRE)	<ul style="list-style-type: none"> <li>• Yes</li> <li>• <b>30-year easement, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> <li>• <b>Permanent easement, confirm:</b> <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use</li> <li>4. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Easements: 30-year and perpetual</li> <li>• CUA, management plan (if available) and other and program documents</li> </ul>	NRCS
Wildlife Habitat Incentive Program (WHIP) CLOSED	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Confirm:               <ol style="list-style-type: none"> <li>1. Agricultural use at time of enrollment</li> <li>2. Enrollment during prior production season</li> <li>3. Continues to be enrolled on current assessment date</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Voluntary program to establish wildlife habitat</li> <li>• 5-year contracts have been rolled into EQIP</li> <li>• Conservation plan and program documents</li> <li>• Farming allowed. Some practices may restrict farming for 2-10 years.</li> </ul>	NRCS

## 2017 Assessor Calendar of Events

Date	Event
<b>February 1</b>	Assessor certification review – Wisconsin Department of Revenue initiates review if 2016 Final Municipal Assessment Report (MAR), TID Assessment Report (TAR), or Annual Assessment Report (AAR) was not filed
<b>February 10</b>	<ul style="list-style-type: none"> <li>• <b>Deadline</b> to submit Provide Assessment Data (PAD) data for 2016 sales to be included on the Preliminary Assessment to Sales Ratio Report</li> <li>• <b>Reminder</b> – all assessments must be submitted online through PAD <a href="https://ww2.revenue.wi.gov/RETRWebApp/application">https://ww2.revenue.wi.gov/RETRWebApp/application</a></li> </ul>
<b>February 22</b>	<p>Wisconsin Department of Revenue notifies assessors of Preliminary Assessment to Sales Ratio Reports:</p> <ul style="list-style-type: none"> <li>• Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors</li> <li>• Assessor to notify <a href="#">Equalization Bureau District Office</a> of changes</li> </ul>
<b>March 10</b>	<ul style="list-style-type: none"> <li>• <b>Final deadline</b> to submit assessment information for 2016 sales in Provide Assessment Data (PAD) to be included in or excluded from the Final Assessment to Sales Ratio Report</li> <li>• <b>Final deadline</b> to contact <a href="#">Equalization Bureau District Office</a> if there are changes to previously submitted PAD assessment information</li> </ul>
<b>April 7</b>	Wisconsin Department of Revenue notifies assessors of Final Assessment to Sales Ratio Reports
<b>May 1</b>	<p>Wisconsin Department of Revenue posts 2017 Assessor electronic filing forms to our website <a href="http://revenue.wi.gov/eserv/sfiling.html">revenue.wi.gov/eserv/sfiling.html</a>:</p> <ul style="list-style-type: none"> <li>• Exempt Computer Report (ECR)</li> <li>• Municipal Assessment Report (MAR)</li> <li>• TID Assessment Report (TAR)</li> </ul>
<b>May 1</b>	<p>Stratified assessment data due to <a href="#">Equalization Bureau District Office</a> (feedback on economic changes in district) – links to spreadsheet template are found in the instructions <a href="http://revenue.wi.gov/training/assess/stratfrm.pdf">revenue.wi.gov/training/assess/stratfrm.pdf</a></p>
<b>May 8</b> (2 <sup>nd</sup> Monday of May)	Earliest date to hold Board of Review (BOR)
<b>May 8</b> (2 <sup>nd</sup> Monday of May, ongoing)	<p>Assessor to submit Annual Assessment Report (AAR) <a href="http://revenue.wi.gov/eserv/sfiling.html">revenue.wi.gov/eserv/sfiling.html</a>:</p> <ul style="list-style-type: none"> <li>• To municipality prior to or at Board of Review (BOR)</li> <li>• To the Wisconsin Department of Revenue within 30 days following BOR adjournment</li> </ul>
<b>June 6</b>	Board of Review – initial meeting must be held by this date
<b>June 12</b> (2 <sup>nd</sup> Monday of June)	<p><b>Deadline</b> to submit Municipal Assessment Report (MAR) – information used for the 2017:</p> <ul style="list-style-type: none"> <li>• August 1 preliminary Equalized Values</li> <li>• August 15 certified Equalized Values</li> <li>• Net New Construction calculations</li> </ul>
<b>June 12*</b> (2 <sup>nd</sup> Monday of June)	<p><b>Deadline</b> to submit TID Assessment Report (TAR):</p> <ul style="list-style-type: none"> <li>• Due by midnight</li> <li>• No extensions</li> <li>• <b>Note:</b> If no report is filed, no change in increment is given except those due to manufacturing property changes</li> </ul>

## 2017 Assessor Calendar of Events

Date	Event
<b>June 12*</b> <i>(2<sup>nd</sup> Monday of June)</i>	<b>Deadline</b> to submit Exempt Computer Reports (ECR) – Municipal and Tax Incremental District: <ul style="list-style-type: none"> <li>• Due by midnight</li> <li>• No extensions</li> </ul>
<b>July 31</b>	<b>Deadline</b> to provide the Wisconsin Department of Revenue with changes to 2018 forms, publications and online applications
<b>August 1*</b>	Wisconsin Department of Revenue releases 2017 Preliminary Values: <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Net New Construction</li> <li>• Tax Incremental District</li> </ul>
<b>August 7*</b>	<b>Deadline</b> to notify Wisconsin Department of Revenue of potential errors in the preliminary Equalized Value or TID value
<b>August 15*</b>	Wisconsin Department of Revenue releases 2017 Certified Values: <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Net New Construction</li> <li>• Tax Incremental District</li> </ul>
<b>August 31</b>	<b>Deadline</b> to file Amended Exempt Computer Report (ECR): <ul style="list-style-type: none"> <li>• Can only file if initial report filed by 2nd Monday in June</li> <li>• Information received determines 2017 computer aid payments</li> </ul>
<b>September 19 – 22</b>	Municipal Assessor’s Institute – Lake Lawn Lodge, Delevan
<b>October 2</b>	<b>Deadline</b> to file Final Municipal Assessment Report (MAR) to be used for Preliminary Major Class Comparison
<b>October 8 - 10</b>	Wisconsin Towns Association Annual Meeting – Holiday Inn, Stevens Point
<b>November 1*</b>	<ul style="list-style-type: none"> <li>• 2017 Preliminary Major Class Comparison Report – Wisconsin Department of Revenue (DOR) posts to our website</li> <li>• DOR sends non-compliance notices to municipalities</li> </ul>
<b>November</b>	2018 Annual Assessment Report (AAR) – Wisconsin Department of Revenue posts to our website
<b>November/December</b>	2017 Annual Assessor Meetings – dates to be announced
<b>December 1</b>	<ul style="list-style-type: none"> <li>• Wisconsin Department of Revenue sends letter to municipal clerk if Final Municipal Assessment Report (MAR) or TID Assessment Report (TAR) was not filed</li> <li>• If Initial MAR was estimated, final version must be submitted within 10 days of Board of Review (BOR) completion</li> </ul>
<b>December 31</b>	<b>Deadline</b> to submit a final or amended 2017 Municipal Assessment Report (MAR) and 2017 TID Assessment Report (TAR)

\* Statutory Requirements



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

## Equalization Bureau

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# Department of Revenue - Equalization District Offices

## Equalization Bureau

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#### Madison District Office (76)

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#### Street Address

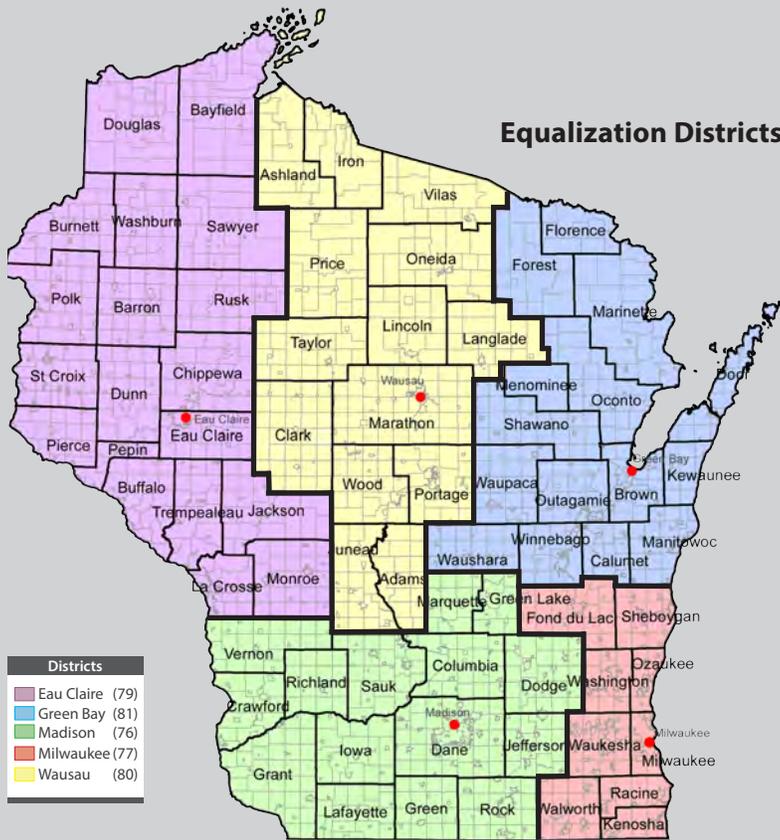
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## Wisconsin Counties - Alphabetical List

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



# Wisconsin Department of Revenue – State & Local Finance Division

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Sharing of Omitted Non-Manufacturing Taxes, Financial Report Forms, Boundary Changes/Annexations, and CMRE

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**Wisconsin Department of Revenue – State & Local Finance Division**  
**Manufacturing & Utility Bureau**

**Manufacturing & Utility Bureau**

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**Counties** – Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Lafayette, Richland, Rock, Sauk, Walworth, Waukesha (Western – C Delafield, C Oconomowoc, C Pewaukee, C Waukesha, T Delafield, T Eagle, T Genesee, T Lisbon, T Merton, T Mukwonago, T Oconomowoc, T Ottawa, T Summit, T Vernon, T Waukesha, V Big Bend, V Dousman, V Eagle, V Hartland, V Merton, V Mukwonago, V Nashotah, V North Prairie, V Oconomowoc Lake, V Pewaukee, V Sussex, V Wales)

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<b>Jackie Evans</b> (Technician) .....	608-267-8992	jacqueline.evans@wisconsin.gov
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<b>Brian Groshek</b> .....	608-267-8993	brian.groshek@wisconsin.gov
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<b>Jennifer Ogden</b> .....	608-266-8196	jennifer.ogden@wisconsin.gov
<b>Kevin Paskiewicz</b> .....	608-261-7040	kevin.paskiewicz@wisconsin.gov
<b>Michael Pudelwitts</b> .....	608-261-7041	michael.pudelwitts@wisconsin.gov

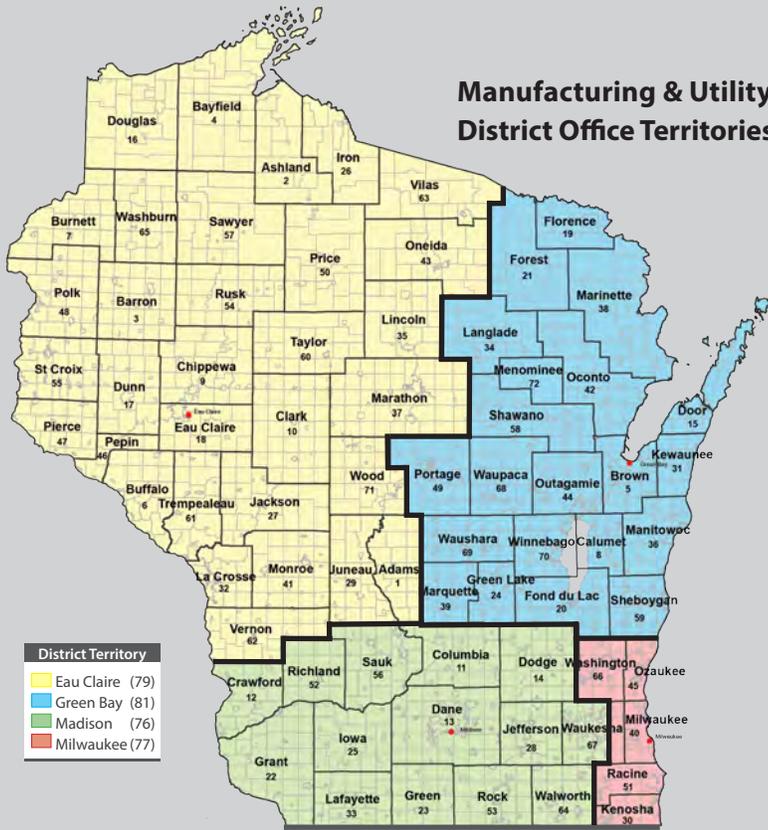
**Milwaukee**

819 N 6th St, Rm 530, Milwaukee WI 53203-1606  
 Phone: 414-227-4456 • Fax: 414-227-4095 • Email: mfgtel77@wisconsin.gov

**Counties** – Kenosha, Milwaukee, Ozaukee, Racine, Washington, Waukesha (Eastern – C Brookfield, C Muskego, C New Berlin, T Brookfield, V Butler, V Elm Grove, V Lannon, V Menomonee Falls)

<b>Tim Kosteretz</b> (Supervisor) .....	414-227-4438	timothy.kosteretz@wisconsin.gov
<b>Debbie Crowell</b> .....	414-227-4087	deborah.crowell@wisconsin.gov
<b>Nicholas Garcia</b> .....	414-227-4964	nicholasa.garcia@wisconsin.gov
<b>Stephanie Holt</b> .....	414-227-3912	stephanieaholt@wisconsin.gov
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<b>Melody Ryddner</b> .....	414-227-4098	melody.ryddner@wisconsin.gov
<b>Adam Tooke</b> .....	414-227-4093	adam.tooke@wisconsin.gov
<b>Linda Weber</b> .....	414-227-4091	linda.weber@wisconsin.gov

# Department of Revenue - Manufacturing & Utility District Offices



**Manufacturing & Utility District Office Territories**

## Manufacturing & Utility Bureau

### Contact Information

#### Eau Claire District Office (79)

610 Gibson St, Ste. 7  
 Eau Claire, WI 54701-2650  
 mfgtel79@wisconsin.gov  
 Ph: 715-836-4925 Fax: 715-836-6690

#### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
 Green Bay, WI 54301-5100  
 mfgtel81@wisconsin.gov  
 Ph: 920-448-5191 Fax: 920-448-5210

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

Street Address  
 2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
 mfgtel76@wisconsin.gov  
 Ph: 608-267-8992 Fax: 608-267-1355

#### Milwaukee District Office (77)

State Office Building  
 819 N. 6th St, Rm. 530  
 Milwaukee, WI 53203-1610  
 mfgtel77@wisconsin.gov  
 Ph: 414-227-4456 Fax: 414-227-4095

### Wisconsin Counties - Alphabetical List

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

### Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76



# Wisconsin Department of Revenue – State & Local Finance Division

## Office of Technical and Assessment Services

### Director

**Scott Shields** ..... 608-266-8223    [scott.shields@wisconsin.gov](mailto:scott.shields@wisconsin.gov)

### Technology & Applications – [otas@wisconsin.gov](mailto:otas@wisconsin.gov)

SLF system development oversight and coordination, process support for batch jobs, queries, reports and letters, system testing, application development and testing (MAR, TAR, ECR, M-P, M-R); and internet and email updates.

**Megan Lukens** (Supervisor) ..... 608-266-8139    [megan.lukens@wisconsin.gov](mailto:megan.lukens@wisconsin.gov)

**Sharon Hoepfner** ..... 608-266-8662    [sharon.hoepfner@wisconsin.gov](mailto:sharon.hoepfner@wisconsin.gov)

### Education & Certification – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)

Wisconsin Property Assessment Manual, guides and state prescribed forms, assessor certification, continuing education, complaints, Annual Assessment Report (AAR), agricultural land – use-value guidelines.

**Jennifer J. Miller** ..... 608-266-1332    [jenniferj.miller@wisconsin.gov](mailto:jenniferj.miller@wisconsin.gov)

**Mark Paulat** ..... 608-266-2317    [mark.paulat@wisconsin.gov](mailto:mark.paulat@wisconsin.gov)

**Michelle Drea** ..... 608-266-7180    [michellem.drea@wisconsin.gov](mailto:michellem.drea@wisconsin.gov)

### Technical Services – [tif@wisconsin.gov](mailto:tif@wisconsin.gov)

Tax incremental district creations, amendments and terminations.

**Stacy Leitner** ..... 608-261-5335    [stacyl.leitner@wisconsin.gov](mailto:stacyl.leitner@wisconsin.gov)

**Kristin Filipiak** ..... 608-266-5708    [kristin.filipiak@wisconsin.gov](mailto:kristin.filipiak@wisconsin.gov)

### Mailing Address

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Office of Technical and Assessment Services  
2135 Rimrock Road  
PO Box 8971 #6-97  
Madison, WI 53708-8971

## 2018 Assessor Calendar of Events

Date	Event
<b>February 1</b>	Assessor certification review – Wisconsin Department of Revenue (DOR) initiates review if 2017 Final Municipal Assessment Report (MAR), TID Assessment Report (TAR), or Annual Assessment Report (AAR) was not filed
<b>February 9</b>	<ul style="list-style-type: none"> <li>• <b>Deadline</b> to submit Provide Assessment Data (PAD) data for 2017 sales to be included on the Preliminary Assessment to Sales Ratio Report</li> <li>• <b>Reminder</b> – all assessments must be submitted online through PAD <a href="https://ww2.revenue.wi.gov/RETRWebApp/application">https://ww2.revenue.wi.gov/RETRWebApp/application</a></li> </ul>
<b>February 15</b>	2018 Manufacturing Notification rolls available on our website by February 15: <ul style="list-style-type: none"> <li>• <a href="https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx">https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx</a></li> <li>• Assessors notified of manufacturing property within their taxation district that, as of that date, will be assessed by DOR during the current assessment year</li> </ul>
<b>February 23</b>	DOR notifies assessors of Preliminary Assessment to Sales Ratio Reports: <ul style="list-style-type: none"> <li>• Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors</li> <li>• Assessor to notify <a href="#">Equalization Bureau District Office</a> of changes</li> </ul>
<b>March 1</b>	<b>Deadline:</b> <ul style="list-style-type: none"> <li>• Manufacturers to submit annual manufacturing property returns to DOR or request filing extension to April 1</li> <li>• Prospective manufacturers to contact DOR and request manufacturing classification</li> </ul> <b>Note:</b> DOR will notify assessors for any new manufacturing property added (or deleted) from the Notification rolls (published online by February 15)
<b>March 9</b>	<ul style="list-style-type: none"> <li>• <b>Final deadline</b> to submit assessment information for 2017 sales in Provide Assessment Data (PAD) to be included in or excluded from the Final Assessment to Sales Ratio Report</li> <li>• <b>Final deadline</b> to contact <a href="#">Equalization Bureau District Office</a> if there are changes to previously submitted PAD assessment information</li> </ul>
<b>March 30</b>	DOR notifies assessors of Final Assessment to Sales Ratio Reports
<b>April 23</b>	DOR posts 2018 Assessor MAR and TAR forms to our website <a href="http://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx">revenue.wi.gov/Pages/OnlineServices/slfiling.aspx</a> :
<b>April 23</b> <i>(4th Monday of April)</i>	Starts the 45-day period when the Board of Review (BOR) holds an initial meeting
<b>May 1</b>	Stratified assessment data due to <a href="#">Equalization Bureau District Office</a> (feedback on economic changes in district) – links to spreadsheet template are found in the instructions <a href="http://revenue.wi.gov/Documents/2009stratfrm.pdf">revenue.wi.gov/Documents/2009stratfrm.pdf</a>
<b>May 14</b> <i>(2nd Monday of May, ongoing)</i>	Assessor to submit Annual Assessment Report (AAR) <a href="http://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx">revenue.wi.gov/Pages/OnlineServices/slfiling.aspx</a> : <ul style="list-style-type: none"> <li>• To municipality prior to or at BOR</li> <li>• To DOR within 30 days following BOR adjournment</li> </ul>
<b>June 6</b>	BOR – initial meeting must be held by this date
<b>June 11</b> <i>(2nd Monday of June)</i>	<b>Deadline</b> to submit MAR – information used for the 2018: <ul style="list-style-type: none"> <li>• August 1 preliminary Equalized Values</li> <li>• August 15 certified Equalized Values</li> <li>• Net New Construction calculations</li> </ul>

## 2018 Assessor Calendar of Events

Date	Event
<b>June 11*</b> <i>(2nd Monday of June)</i>	<b>Deadline</b> to submit TAR: <ul style="list-style-type: none"> <li>• Due by midnight</li> <li>• No extensions</li> <li>• <b>Note:</b> If no report is filed, no change in increment is given except those due to manufacturing property changes</li> </ul>
<b>June 11*</b> <i>(2nd Monday of June)</i>	DOR issues: <ul style="list-style-type: none"> <li>• 2018 Manufacturing Assessment Notices to manufacturing property owners</li> <li>• 2018 Manufacturing Full Value Real Estate and Personal Property Assessment Rolls on our website: <a href="https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx">https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx</a></li> </ul>
<b>July 31</b>	<b>Deadline</b> to provide DOR with changes to 2019 forms, publications and online applications
<b>August 1*</b>	DOR releases 2018 Preliminary Values: <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Net New Construction</li> <li>• Tax Incremental District</li> </ul>
<b>August 7*</b>	<b>Deadline</b> to notify DOR of potential errors in the preliminary Equalized Value or TID value
<b>August 15*</b>	DOR releases 2018 Certified Values: <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Net New Construction</li> <li>• Tax Incremental District</li> </ul>
<b>September 11-14</b>	Municipal Assessor's Institute – Tundra Lodge, Green Bay
<b>October 1</b>	<b>Deadline</b> to file Final MAR to be used for Preliminary Major Class Comparison
<b>October 14-16</b>	Wisconsin Towns Association Annual Meeting – Holiday Inn, Stevens Point
<b>October - December</b>	DOR website – <a href="https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx">https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx</a> : <ul style="list-style-type: none"> <li>• 2018 Equated Manufacturing Real Estate and Personal Property Assessment Rolls  <b>Note:</b> a valid Statement of Assessments must be on file before Manufacturing Equated Rolls can be processed</li> <li>• Correction of Errors by Assessors (s. 70.43) Manufacturing Real Estate and Personal Property Assessment Rolls correcting 2017 manufacturing assessments for palpable errors</li> <li>• Omitted Manufacturing Real Estate and Personal Property Assessment Rolls for property omitted from the manufacturing roll during the prior five years</li> </ul>
<b>November 1*</b>	<ul style="list-style-type: none"> <li>• 2018 Preliminary Major Class Comparison Report – DOR posts to our website</li> <li>• DOR sends non-compliance notices to municipalities</li> </ul>
<b>November</b>	2019 AAR – DOR posts to our website
<b>November/December</b>	2018 Annual Assessor Meetings – dates to be announced
<b>December 3</b>	<ul style="list-style-type: none"> <li>• DOR sends letter to municipal clerk if Final MAR or TAR was not filed</li> <li>• If Initial MAR was estimated, final version must be submitted within 10 days of BOR completion</li> </ul>
<b>December 31</b>	<b>Deadline</b> to submit a final or amended 2018 MAR and 2018 TAR

\* Statutory Requirements



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

## Equalization Bureau

PO Box 8971 #6-97, Madison WI 53708-8971 • Fax: 608-264-6897

### Director

**Mary Gawryleski** ..... 608-261-5275 mary.gawryleski@wisconsin.gov

### District Offices

#### Eau Claire

610 Gibson St, Ste 7, Eau Claire WI 54701

Phone: 715-836-2866 • Fax: 715-836-6690 • Email: eqleau@wisconsin.gov

**Diane Forrest** (Supervisor) ..... 715-836-2897 diane.forrest@wisconsin.gov

Barron, Bayfield, Buffalo, Burnett, Chippewa, Douglas, Dunn, Eau Claire, Jackson, La Crosse, Monroe, Pepin, Pierce, Polk, Rusk, St. Croix, Sawyer, Trempealeau, Washburn

**Derek Bell** ..... 715-836-2881 derek.bell@wisconsin.gov

**Daniel Dixon Jr.** ..... 715-836-6699 daniel.dixon@wisconsin.gov

**Darin Flater** ..... 715-836-2848 darin.flater@wisconsin.gov

**Lynette Heffner** ..... 715-836-2809 lynette.heffner@wisconsin.gov

**Sandra Huff** ..... 715-836-2844 sandraj.huff@wisconsin.gov

**Dan Olson** ..... 715-836-3011 danielp.olson@wisconsin.gov

**Shirley Ponick** ..... 715-836-3024 shirley.ponick@wisconsin.gov

**Kurt Schmidt** ..... 715-836-2916 kurt.schmidt@wisconsin.gov

#### Green Bay

200 N Jefferson St, Ste 126, Green Bay WI 54301-5100

Phone: 920-448-5195 • Fax: 920-448-5207 • Email: eqlgrb@wisconsin.gov

**Leo Kolaszewski** (Supervisor) ..... 920-448-5196 leon.kolaszewski@wisconsin.gov

Brown, Calumet, Door, Florence, Forest, Kewaunee, Manitowoc, Marinette, Menominee, Oconto, Outagamie, Shawano, Waupaca, Waushara, Winnebago

**Andrew Bender** ..... 920-448-5198 andrew.bender@wisconsin.gov

**Dave Gibson** ..... 920-448-5199 david.gibson@wisconsin.gov

**Pat Grabner** ..... 920-448-5247 patrick.grabner@wisconsin.gov

**Mary Janus** ..... 920-448-5202 mary.janus@wisconsin.gov

**Derek Lurquin** ..... 920-448-5213 derek.lurquin@wisconsin.gov

**Gary Martell** ..... 920-448-5215 gary.martell@wisconsin.gov



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

## Madison

PO Box 8909 #6-301 , Madison WI 53708-8909  
Phone: 608-266-8184 • Fax: 608-267-1355 • Email: eqlmsn@wisconsin.gov

**Kathryn Soto-Moreno** (Supervisor)..... 608-266-8192 kathryn.soto@wisconsin.gov  
Columbia, Crawford, Dane, Dodge, Grant, Green, Green Lake, Iowa, Jefferson, Lafayette, Marquette, Richland, Rock, Sauk, Vernon

- Joy Berner ..... 608-266-8194 joy.berner@wisconsin.gov
- Debra Elsoffer ..... 608-266-8188 debra.elsoffer@wisconsin.gov
- Nick Heer ..... 608-261-7042 nicholas.heer@wisconsin.gov
- David Lynch ..... 608-266-8189 david.lynch@wisconsin.gov
- Kären Miskimen ..... 608-266-8199 karen.miskimen@wisconsin.gov
- James Monette ..... 608-266-8190 james.monette@wisconsin.gov
- Chuck Paskey ..... 608-266-8185 charles.paskey@wisconsin.gov
- Dean Powers ..... 608-266-8186 dean.powers@wisconsin.gov

## Milwaukee

819 N 6th St, Rm 530, Milwaukee WI 53203-1682  
Phone: 414-227-4455 • Fax: 414-227-4071 • Email: eqlmke@wisconsin.gov

**Pat Chaneske** (Supervisor) ..... 414-227-3911 pat.chaneske@wisconsin.gov  
Fond du Lac, Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha

- Crystal Strong ..... 414-227-4103 crystal.strong@wisconsin.gov
- Rena Wehling ..... 414-227-5052 rena.wehling@wisconsin.gov

## Wausau

730 North Third St, Wausau WI 54403-4700  
Phone: 715-842-5885 • Fax: 715-848-1033 • Email: eqlwau@wisconsin.gov

**David Lockrem** (Supervisor)..... 715-849-9746 david.lockrem@wisconsin.gov  
Adams, Ashland, Clark, Iron, Juneau, Langlade, Lincoln, Marathon, Oneida, Portage, Price, Taylor, Vilas, Wood

- Phil Brickner ..... 715-842-7214 phillip.brickner@wisconsin.gov
- Jane Gajda ..... 715-842-9419 jane.gajda@wisconsin.gov
- Tim Pfothenhauer ..... 715-842-5269 timothy.pfothenhauer@wisconsin.gov
- Mary Quante ..... 715-842-7065 mary.quante@wisconsin.gov

# Department of Revenue - Equalization District Offices

## Equalization Bureau

### Contact Information

#### Eau Claire District Office (79)

610 Gibson St, Ste. 7  
 Eau Claire, WI 54701-2650  
 eqleau@wisconsin.gov  
 Ph: (715) 836-2866 Fax: (715) 836-6690

#### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
 Green Bay, WI 54301-5100  
 eqlgrb@wisconsin.gov  
 Ph: (920) 448-5195 Fax: (920) 448-5207

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

#### Street Address

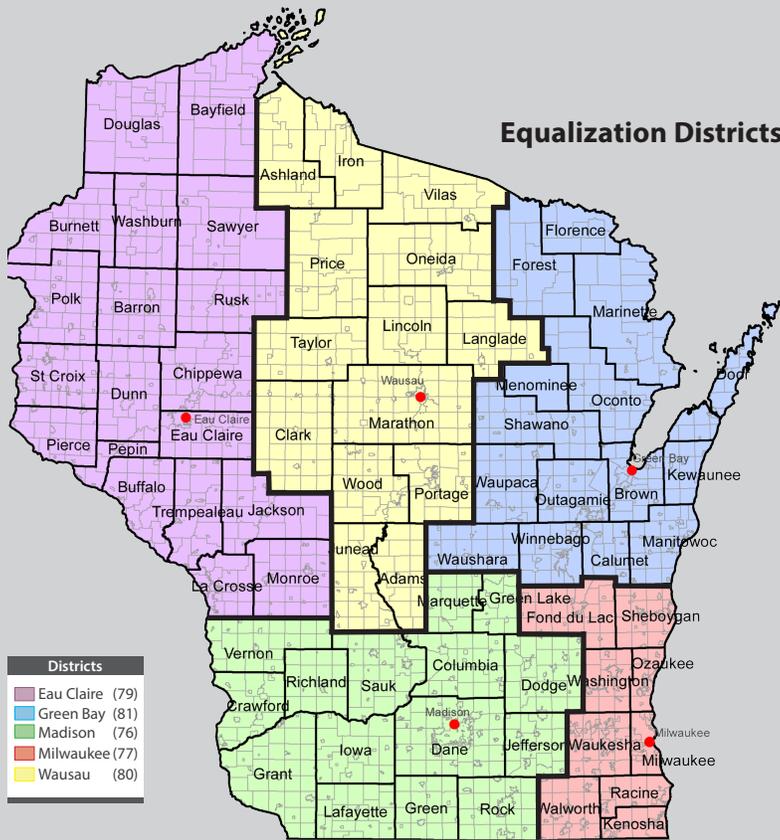
2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
 eqlmsn@wisconsin.gov  
 Ph: (608) 266-8184 Fax: (608) 267-1355

#### Milwaukee District Office (77)

819 N. 6th St, Rm. 530  
 Milwaukee, WI 53203-1682  
 eqlmke@wisconsin.gov  
 Ph: (414) 227-4455 Fax: (414) 227-4071

#### Wausau District Office (80)

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 Wausau, WI 54403-4700  
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 Ph: (715) 842-5885 Fax: (715) 848-1033



## Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
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15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	40	Menominee	81	63	Vilas	80
17	Dunn	79	41	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	80	66	Washington	77
20	Fond du Lac	77	44	Outagamie	81	67	Waukesha	77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	76				71	Wood	80



# Wisconsin Department of Revenue – State & Local Finance Division

## Local Government Services

### General Contact

**LGS** ..... lgs@wisconsin.gov  
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### Director

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### Staff

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Real Estate Transfer Returns, Fees and Exemptions

**David Hruby** ..... 608-266-8207 david.hruby@wisconsin.gov  
Sharing of Omitted Non-Manufacturing Taxes, Financial Report Forms, Boundary Changes/Annexations, and CMRE

**Andrea Newman Wilfong** ..... 608-266-8618 andrea.newmanwilfong@wisconsin.gov  
Municipal and County Aid (Shared Revenue), Expenditure Restraint (ERP), Utility Aid, Exempt Computer Aid, School Levy Tax Credit, State Forestation Tax Rate, County and Municipal Levy Limits, and Budgets

**Lynn Oldenburg** ..... 608-266-2569 lynn.oldenburg@wisconsin.gov  
SOA, s. 74.41 Chargebacks, Apportionment of Taxes, SOT, School and Special District Equalized Values, Treasurer Settlement, TVC Bulletin, and County and Municipal Levy Limits

**Rachana Shelat** ..... 608-266-0772 rachana.shelat@wisconsin.gov  
Lottery and Gaming Credit, Manufactured/Mobile Home Parking Fee, First Dollar Credit, and Certificates of Equalized Value

**Jonathan Stengel** ..... 608-266-9457 jonathan.stengel@wisconsin.gov  
Lottery and Gaming Credit, Manufactured/Mobile Home Parking Fee, First Dollar Credit, and Certificates of Equalized Value

**Kathleen Springhorn** ..... 608-261-5341 kathleen.springhorn@wisconsin.gov  
Financial Report Forms, Managed Forest Lands/Private Forest Croplands, Tax Increment Worksheet, State Forestation Tax Rate, School Levy Tax Credit, and CMRE

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Real Estate Transfer Returns, Fees and Exemptions

**Debra Werner-Kelln** ..... 608-264-6892 debra.wernerKelln@wisconsin.gov  
SOA, s. 74.41 Chargebacks, Apportionment of Taxes, SOT, School and Special District Equalized Values, Treasurer Settlement, TVC Bulletin, and Exempt Computer Aid

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Local Government Services Bureau  
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# Wisconsin Department of Revenue – State & Local Finance Division Manufacturing & Utility Bureau

## Manufacturing & Utility Bureau

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## District Offices

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**Counties** – Adams , Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Douglas, Dunn, Eau Claire, Iron, Jackson, Juneau, La Crosse, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Price, Rusk, Sawyer, St Croix, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood

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**Wisconsin Department of Revenue – State & Local Finance Division**  
**Manufacturing & Utility Bureau**

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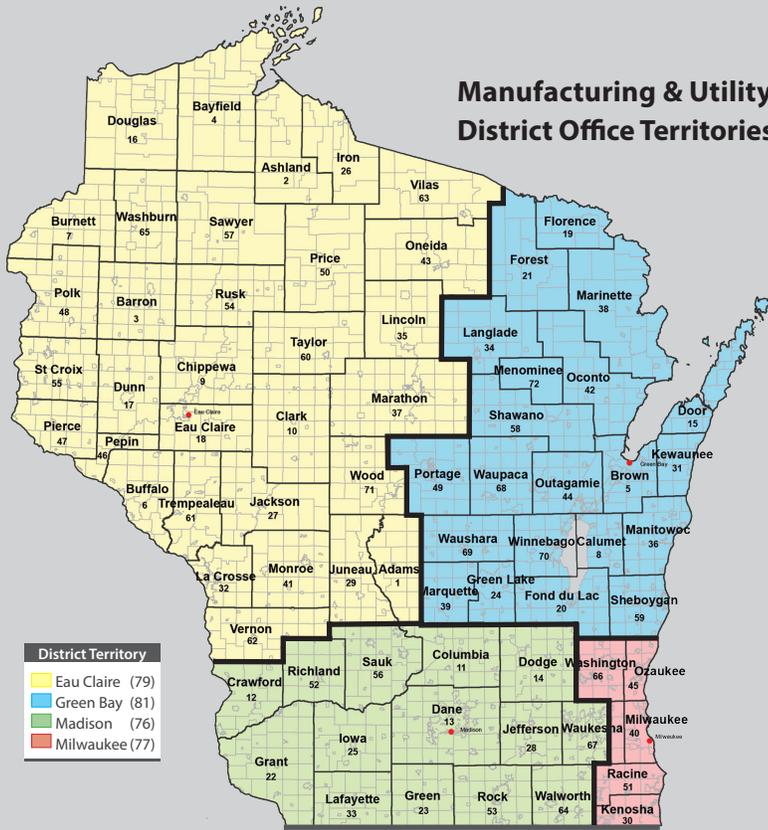
**Milwaukee**

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**Counties** – Kenosha, Milwaukee, Ozaukee, Racine, Washington, Waukesha (Eastern – C Brookfield, C Muskego, C New Berlin, T Brookfield, V Butler, V Elm Grove, V Lannon, V Menomonee Falls)

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# Department of Revenue - Manufacturing & Utility District Offices



**Manufacturing & Utility District Office Territories**

## Manufacturing & Utility Bureau

### Contact Information

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#### Green Bay District Office (81)

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### Wisconsin Counties - Alphabetical List

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

### Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76



# Wisconsin Department of Revenue – State & Local Finance Division

## Office of Technical and Assessment Services

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# 2019 Assessor Calendar of Events

Date	Event
<b>February 1</b>	Assessor certification review – Wisconsin Department of Revenue (DOR) initiates review if 2018 Final Municipal Assessment Report (MAR), TID Assessment Report (TAR), or Annual Assessment Report (AAR) was not filed
<b>February 8</b>	<ul style="list-style-type: none"> <li>• <b>Deadline</b> – to submit Provide Assessment Data (PAD) data for 2018 sales to be included on the Preliminary Assessment to Sales Ratio Report</li> <li>• <b>Reminder</b> – all assessments must be submitted online through PAD <a href="https://ww2.revenue.wi.gov/RETRWebApp/application">https://ww2.revenue.wi.gov/RETRWebApp/application</a></li> </ul>
<b>February 15</b>	2019 Manufacturing Notification rolls available on our website by February 15: <ul style="list-style-type: none"> <li>• <a href="https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx">https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx</a></li> <li>• Assessor notified of manufacturing property within the assessor's taxation district that will be assessed by DOR during the current assessment year</li> </ul>
<b>February 22</b>	DOR notifies assessors of Preliminary Assessment to Sales Ratio Reports: <ul style="list-style-type: none"> <li>• Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors</li> <li>• Assessor to notify <a href="#">Equalization Bureau District Office</a> of changes</li> </ul>
<b>March 1</b>	<b>Deadline:</b> <ul style="list-style-type: none"> <li>• Manufacturers to submit annual manufacturing property returns to DOR or request filing extension to April 1</li> <li>• Prospective manufacturers to contact DOR and request manufacturing classification Note: DOR will notify assessors regarding any new manufacturing property added (or deleted) from the Notification rolls (published online by February 15)</li> </ul>
<b>March 8</b>	<ul style="list-style-type: none"> <li>• <b>Final deadline</b> – to submit assessment information for 2018 sales in Provide Assessment Data (PAD) to be included in or excluded from the Final Assessment to Sales Ratio Report</li> <li>• <b>Final deadline</b> – to contact <a href="#">Equalization Bureau District Office</a> if there are changes to previously submitted PAD assessment information</li> </ul>
<b>March 29</b>	DOR notifies assessors of final Assessment to Sales Ratio Reports
<b>April 22</b>	DOR posts 2019 Assessor MAR form to our website <a href="https://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx">revenue.wi.gov/Pages/OnlineServices/slfiling.aspx</a>
<b>April 22</b> <i>(4th Monday of April)</i>	Starts the 45-day period when the Board of Review (BOR) holds an initial meeting
<b>April 22</b> <i>(4th Monday of April)</i>	Assessor to submit Annual Assessment Report (AAR) <a href="https://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx">revenue.wi.gov/Pages/OnlineServices/slfiling.aspx</a> : <ul style="list-style-type: none"> <li>• To municipality prior to or at BOR</li> <li>• To DOR within 30 days following BOR adjournment</li> </ul>
<b>May 1</b>	Stratified assessment data due to <a href="#">Equalization Bureau District Office</a> (feedback on economic changes in district) – links to spreadsheet template are found in the instructions <a href="https://revenue.wi.gov/Documents/2009stratfrm.pdf">revenue.wi.gov/Documents/2009stratfrm.pdf</a>
<b>June 5</b>	BOR – initial meeting must be held by this date
<b>June 10*</b> <i>(2<sup>nd</sup> Monday of June)</i>	<b>Deadline</b> – to submit MAR information (used for the 2019 Equalized Values and TID Values) <ul style="list-style-type: none"> <li>• August 1 preliminary Equalized Values and TID Values</li> <li>• August 15 certified Equalized Values and TID Values</li> <li>• Net New Construction calculations</li> <li>• Due by midnight, no extensions</li> <li>• Note: If no report is filed, no change in TID increment is given except those due to manufacturing property changes</li> </ul>

# 2019 Assessor Calendar of Events

Date	Event
<b>June 10</b> (2 <sup>nd</sup> Monday of June)	DOR issues: <ul style="list-style-type: none"> <li>• 2019 Manufacturing Assessment Notices to manufacturing property owners</li> <li>• 2019 Manufacturing Full Value Real Estate and Personal Property Assessment Rolls on our website: <a href="https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx">https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx</a></li> </ul>
<b>July 31</b>	<b>Deadline</b> – to provide DOR with changes to 2020 forms, publications and online applications
<b>August 1*</b>	DOR releases 2019 Preliminary Values: <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Net New Construction</li> <li>• Tax Incremental District</li> </ul>
<b>August 7*</b>	<b>Deadline</b> – to notify DOR of potential errors in the preliminary Equalized Value or TID value
<b>August 15*</b>	DOR releases 2019 Certified Values: <ul style="list-style-type: none"> <li>• Equalized Values</li> <li>• Net New Construction</li> <li>• Tax Incremental District</li> </ul>
<b>September 17-20</b>	Municipal Assessor’s Institute – Heidel House Resort, Green Lake
<b>October 1</b>	<b>Deadline</b> – to file Final MAR to be used for Preliminary Major Class Comparison
<b>October 13-15</b>	Wisconsin Towns Association Annual Meeting – Kalahari Resort, Wisconsin Dells
<b>October - December</b>	DOR issues – <a href="https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx">https://www.revenue.wi.gov/Pages/Manufacturing/home.aspx</a> : <ul style="list-style-type: none"> <li>• 2019 Equated Manufacturing Real Estate and Personal Property Assessment Rolls Note: A valid Statement of Assessments must be on file before Manufacturing Equated Rolls can be processed</li> <li>• Correction of Errors by Assessors (s. 70.43) Manufacturing Real Estate and Personal Property Assessment Rolls correcting 2018 manufacturing assessments for palpable errors</li> <li>• Omitted Manufacturing Real Estate and Personal Property Assessment Rolls for property omitted from the manufacturing roll during the prior five years</li> </ul>
<b>November 1*</b>	<ul style="list-style-type: none"> <li>• 2019 Preliminary Major Class Comparison Report – DOR posts to our website</li> <li>• DOR sends non-compliance notices to municipalities</li> </ul>
<b>October - November</b>	2019 Annual Assessor Meetings – dates to be announced
<b>December 2</b>	<ul style="list-style-type: none"> <li>• DOR sends letter to municipal clerk if Final MAR was not filed</li> <li>• If Initial MAR was estimated, final version must be submitted within 10 days of BOR completion</li> </ul>
<b>December 31</b>	<b>Deadline</b> – to submit a final or amended 2019 MAR

\* Statutory Requirements



# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

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## Director

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## District Offices

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# Wisconsin Department of Revenue – State & Local Finance Division Equalization Bureau

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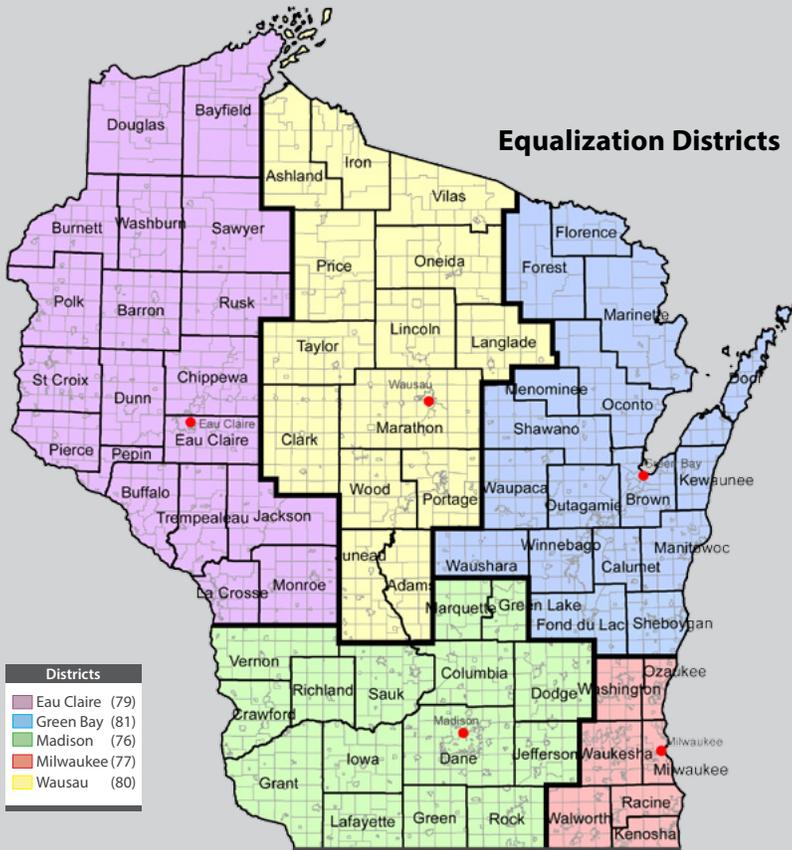
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Kenosha, Milwaukee, Ozaukee, Racine, Walworth, Washington, Waukesha
- Brittney Rogers** ..... 414-227-4626    brittney.rogers@wisconsin.gov
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## Wausau

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Adams, Ashland, Clark, Iron, Juneau, Langlade, Lincoln, Marathon, Oneida, Portage, Price, Taylor, Vilas, Wood
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- Mary Quante** ..... 715-842-7065    mary.quante@wisconsin.gov

# Department of Revenue - Equalization District Offices



## Equalization Bureau

### Contact Information

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 Green Bay, WI 54301-5100  
 eqlgrb@wisconsin.gov  
 Ph: (920) 448-5195 Fax: (920) 448-5207

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

#### Street Address

2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
 eqlmsn@wisconsin.gov  
 Ph: (608) 266-8184 Fax: (608) 267-1355

#### Milwaukee District Office (77)

819 N. 6th St, Rm. 530  
 Milwaukee, WI 53203-1682  
 eqlmke@wisconsin.gov  
 Ph: (414) 227-4455 Fax: (414) 227-4071

#### Wausau District Office (80)

730 N. Third St  
 Wausau, WI 54403-4700  
 eqlwau@wisconsin.gov  
 Ph: (715) 842-5885 Fax: (715) 848-1033

## Wisconsin Counties - Alphabetical List

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



# Wisconsin Department of Revenue – State & Local Finance Division Local Government Services

## General Contact

LGS ..... lgs@wisconsin.gov  
eRETR ..... eretr@wisconsin.gov

## Director

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## Supervisor

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## Staff

**Frank Bozich** ..... 608-261-5167 frank.bozich@wisconsin.gov  
Municipal and County Aid (Shared Revenue), Expenditure Restraint (ERP), Utility Aid, Exempt Computer Aid, School Levy Tax Credit, County and Municipal Levy Limits, Budgets and Personal Property Aid

**Marla Campbell** ..... 608-266-1594 marla.campbell@wisconsin.gov  
Real Estate Transfer Returns, Fees and Exemptions

**Nick Foerster** ..... 608-266-0772 nicholas.foerster@wisconsin.gov  
Lottery and Gaming Credit, Manufactured/Mobile Home Parking Fee and First Dollar Credit

**David Hruby** ..... 608-266-8207 david.hruby@wisconsin.gov  
Sharing of Omitted Non-Manufacturing Taxes, Financial Report Forms, Boundary Changes/Annexations and CMRE

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Municipal and County Aid (Shared Revenue), Expenditure Restraint (ERP), Utility Aid, Exempt Computer Aid, School Levy Tax Credit, County and Municipal Levy Limits, Budgets and Personal Property Aid

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SOA, s. 74.41 Chargebacks, Apportionment of Taxes, SOT, School and Special District Equalized Values, Treasurer Settlement, TVC Bulletin and County and Municipal Levy Limits

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Lottery and Gaming Credit, Manufactured/Mobile Home Parking Fee and First Dollar Credit

**Kathleen Springhorn** ..... 608-261-5341 kathleen.springhorn@wisconsin.gov  
Financial Report Forms, Managed Forest Lands/Private Forest Croplands, Tax Increment Worksheet and CMRE

**Deborah Wegner** ..... 608-264-6885 deborah.wegner@wisconsin.gov  
Real Estate Transfer Returns, Fees and Exemptions

**Debra Werner-Kelln** ..... 608-264-6892 debra.werner-kelln@wisconsin.gov  
SOA, s. 74.41 Chargebacks, Apportionment of Taxes, SOT, School and Special District Equalized Values, Treasurer Settlement, TVC Bulletin and Exempt Computer Aid

## Mailing Address

Wisconsin Department of Revenue  
Local Government Services Bureau  
2135 Rimrock Road #6-97  
PO Box 8971  
Madison, WI 53708-8971



# Wisconsin Department of Revenue – State & Local Finance Division Manufacturing and Utility Bureau

PO Box 8971 #6-97, Madison WI 53708-8971  
Phone: 608-266-1147 • Fax: 608-264-6897

## Director

**Tim Drascic** ..... 608-266-3845    timothy.drascic@wisconsin.gov

## Utility/Telco

Utility email: utility@wisconsin.gov • Telco email: mfgtelco@wisconsin.gov

**Zach McClelland** ..... 608-264-6889    zachary.mcclelland@wisconsin.gov

## District Offices

### Eau Claire

610 Gibson St, Ste 7, Eau Claire WI 54701-2650  
Phone: 715-836-4925 • Fax: 715-836-6690 • Email: mfgtel79@wisconsin.gov

**Counties** – Adams , Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Douglas, Dunn, Eau Claire, Iron, Jackson, Juneau, La Crosse, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Price, Rusk, Sawyer, St Croix, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood

- Kelly Coulson** (Supervisor) ..... 715-836-2859    kelly.coulson@wisconsin.gov
- Linda Burgess** (Technician) ..... 715-858-7091    linda.burgess@wisconsin.gov
- David Benish** ..... 715-836-6693    davidc.benish@wisconsin.gov
- Dilin Fennell** ..... 715-836-3010    dilin.fennell@wisconsin.gov
- Scott Kmetz** ..... 715-836-2915    scott.kmetz@wisconsin.gov
- Alicia Robotka** ..... 715-836-3941    alicia.robotka@wisconsin.gov
- Curtis Stepanek** ..... 715-836-6694    curtis.stepanek@wisconsin.gov
- Jason Windsor** ..... 715-836-6698    jason.windsor@wisconsin.gov

### Green Bay

200 N Jefferson St, Ste 126, Green Bay WI 54301-5100  
Phone: 920-448-5191 • Fax: 920-448-5210 • Email: mfgtel81@wisconsin.gov

**Counties** – Brown, Calumet, Door, Florence, Fond du Lac, Forest, Green Lake, Kewaunee, Langlade, Manitowoc, Marinette, Marquette, Menominee, Oconto, Outagamie, Portage, Shawano, Sheboygan, Waupaca, Waushara, Winnebago

- Kurt Keller** (Supervisor) ..... 920-448-5197    kurt.keller@wisconsin.gov
- Scott Soukup** (Technician) ..... 920-448-5214    scott.soukup@wisconsin.gov
- Ryan Barrette** ..... 920-448-5204    ryan.barrette@wisconsin.gov
- Ross Borgwardt** ..... 920-448-5219    ross.borgwardt@wisconsin.gov



# Wisconsin Department of Revenue – State & Local Finance Division Manufacturing and Utility Bureau

## Green Bay (cont.)

Kris Kruzicki .....	920-448-5194	kristin.kruzicki@wisconsin.gov
Robert LaCroix .....	920-448-5193	robert.lacroix@wisconsin.gov
Pat Van Vonderen .....	920-448-5190	patrick.vanvonderen@wisconsin.gov
Barb Wroblewski .....	920-448-5205	barbara.wroblewski@wisconsin.gov

## Madison

PO Box 8909 #6-301, Madison WI 53708-8909

Phone: 608-267-8992 • Fax: 608-267-1355 • Email: mfgtel76@wisconsin.gov

**Counties** – Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Lafayette, Richland, Rock, Sauk, Walworth, Waukesha (Western – C Delafield, C Oconomowoc, C Pewaukee, C Waukesha, T Delafield, T Eagle, T Genesee, T Lisbon, T Merton, T Mukwonago, T Oconomowoc, T Ottawa, T Summit , T Vernon, T Waukesha, V Big Bend, V Dousman, V Eagle, V Hartland, V Merton, V Mukwonago, V Nashotah, V North Prairie, V Oconomowoc Lake, V Pewaukee, V Sussex, V Wales)

Leland Froelke (Supervisor) .....	608-266-6484	leland.froelke@wisconsin.gov
Andrew Woodruff (Technician) .....	608-261-2272	andrew.woodruff@wisconsin.gov
Brian Frank .....	608-267-2164	briand.frank@wisconsin.gov
Brian Groshek .....	608-267-8993	brian.groshek@wisconsin.gov
Michael Nitz .....	608-266-3505	michaels.nitz@wisconsin.gov
Jennifer Ogden .....	608-266-8196	jennifer.ogden@wisconsin.gov
Kevin Paskiewicz .....	608-261-7040	kevin.paskiewicz@wisconsin.gov
Michael Pudelwitts .....	608-261-7041	michael.pudelwitts@wisconsin.gov

## Milwaukee

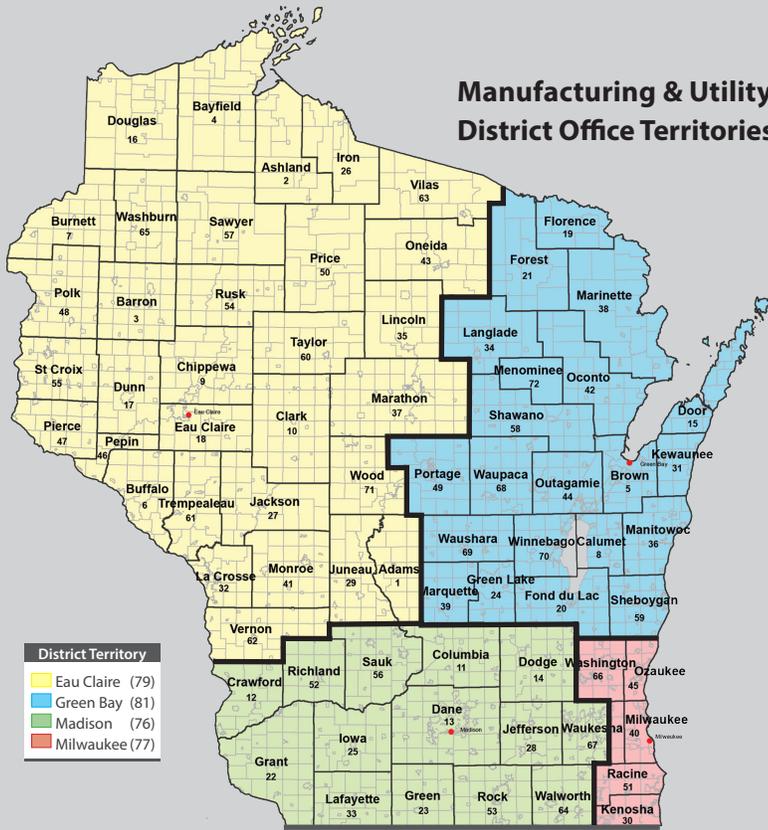
819 N 6th St, Rm 530, Milwaukee WI 53203-1606

Phone: 414-227-4456 • Fax: 414-227-4095 • Email: mfgtel77@wisconsin.gov

**Counties** – Kenosha, Milwaukee, Ozaukee, Racine, Washington, Waukesha (Eastern – C Brookfield, C Muskego, C New Berlin, T Brookfield, V Butler, V Elm Grove, V Lannon, V Menomonee Falls)

Tim Kosteretz (Supervisor) .....	414-227-4438	timothy.kosteretz@wisconsin.gov
Erin Green (Technician) .....	414-227-4099	erin.green@wisconsin.gov
Debbie Crowell .....	414-227-4087	deborah.crowell@wisconsin.gov
Stephanie Holt .....	414-227-3912	stephanieaholt@wisconsin.gov
Rhonda Jacobson .....	414-227-4072	larhondam.jacobson@wisconsin.gov
Sharon Megna .....	414-227-4889	sharon.megna@wisconsin.gov
Melody Ryddner .....	414-227-4098	melody.ryddner@wisconsin.gov
Adam Tooke .....	414-227-4093	adam.tooke@wisconsin.gov
Linda Weber .....	414-227-4091	linda.weber@wisconsin.gov

# Department of Revenue - Manufacturing & Utility District Offices



**Manufacturing & Utility District Office Territories**

## Manufacturing & Utility Bureau

### Contact Information

#### Eau Claire District Office (79)

610 Gibson St, Ste. 7  
 Eau Claire, WI 54701-2650  
 mfgtel79@wisconsin.gov  
 Ph: 715-836-4925 Fax: 715-836-6690

#### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
 Green Bay, WI 54301-5100  
 mfgtel81@wisconsin.gov  
 Ph: 920-448-5191 Fax: 920-448-5210

#### Madison District Office (76)

Mailing Address  
 PO Box 8909 #6-301  
 Madison, WI 53708-8909

Street Address  
 2135 Rimrock Rd #6-301  
 Madison, WI 53713-1443  
 mfgtel76@wisconsin.gov  
 Ph: 608-267-8992 Fax: 608-267-1355

#### Milwaukee District Office (77)

State Office Building  
 819 N. 6th St, Rm. 530  
 Milwaukee, WI 53203-1610  
 mfgtel77@wisconsin.gov  
 Ph: 414-227-4456 Fax: 414-227-4095

### Wisconsin Counties - Alphabetical List

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

### Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76



# Wisconsin Department of Revenue – State & Local Finance Division Office of Technical and Assessment Services

## Director

Scott Shields ..... 608-266-8223 scott.shields@wisconsin.gov

## Technology & Applications – otas@wisconsin.gov

SLF system development oversight and coordination, process support for batch jobs, queries, reports and letters, system testing, application development and testing (MAR, TAR, ECR, M-P, M-R); and internet and email updates.

Megan Lukens (Supervisor) .....	608-266-8139	megan.lukens@wisconsin.gov
Sharon Hoepfner .....	608-266-8662	sharon.hoepfner@wisconsin.gov
Tim Johnson .....	608-261-5522	timothy.johnson@wisconsin.gov
Matt Lentz .....	608-261-5122	matthew.lentz@wisconsin.gov
Brenda Soldner .....	608-266-2149	brenda.soldner@wisconsin.gov
James Walker .....	608-267-0835	jamesh.walker@wisconsin.gov

## Education & Certification – bapdor@wisconsin.gov

Wisconsin Property Assessment Manual, guides and state prescribed forms, assessor certification, continuing education, complaints, Annual Assessment Report (AAR), agricultural land – use-value guidelines.

Kyle Kundert .....	608-261-5189	kyle.kundert@wisconsin.gov
Mark Paulat .....	608-266-2317	mark.paulat@wisconsin.gov
Sarina Wiesner .....	608-266-1332	sarinar.wiesner@wisconsin.gov

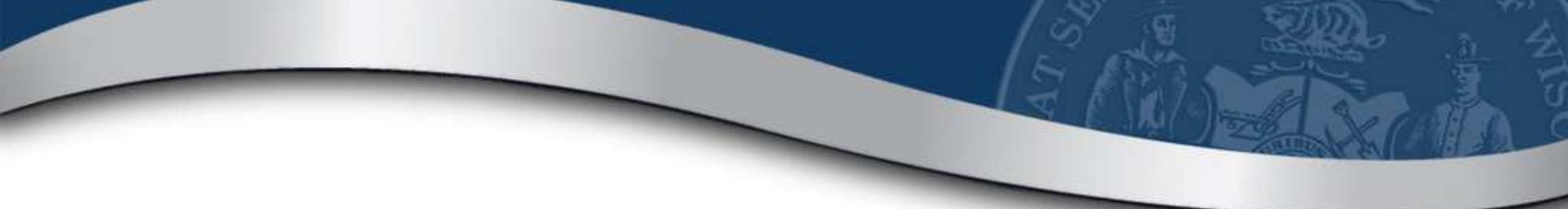
## Technical Services – tif@wisconsin.gov

Tax incremental district creations, amendments and terminations.

Kristin Filipiak .....	608-266-5708	kristin.filipiak@wisconsin.gov
Stacy Leitner .....	608-261-5335	stacyl.leitner@wisconsin.gov

## Mailing Address .....

Wisconsin Department of Revenue  
Office of Technical and Assessment Services  
2135 Rimrock Road  
PO Box 8971 #6-97  
Madison, WI 53708-8971

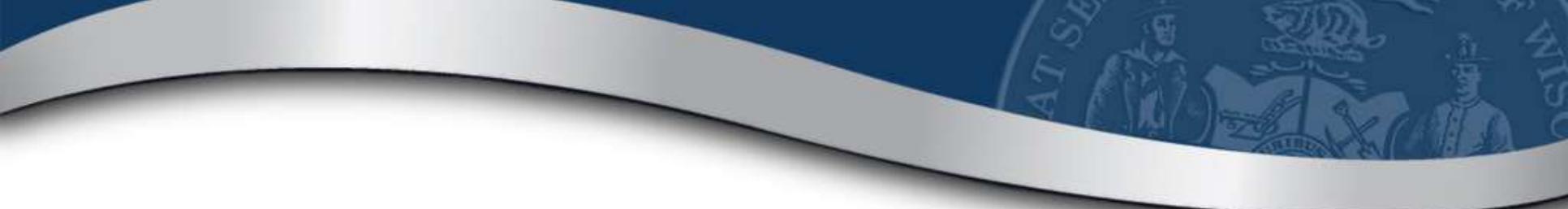


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# **Online Annual Assessor Meeting**

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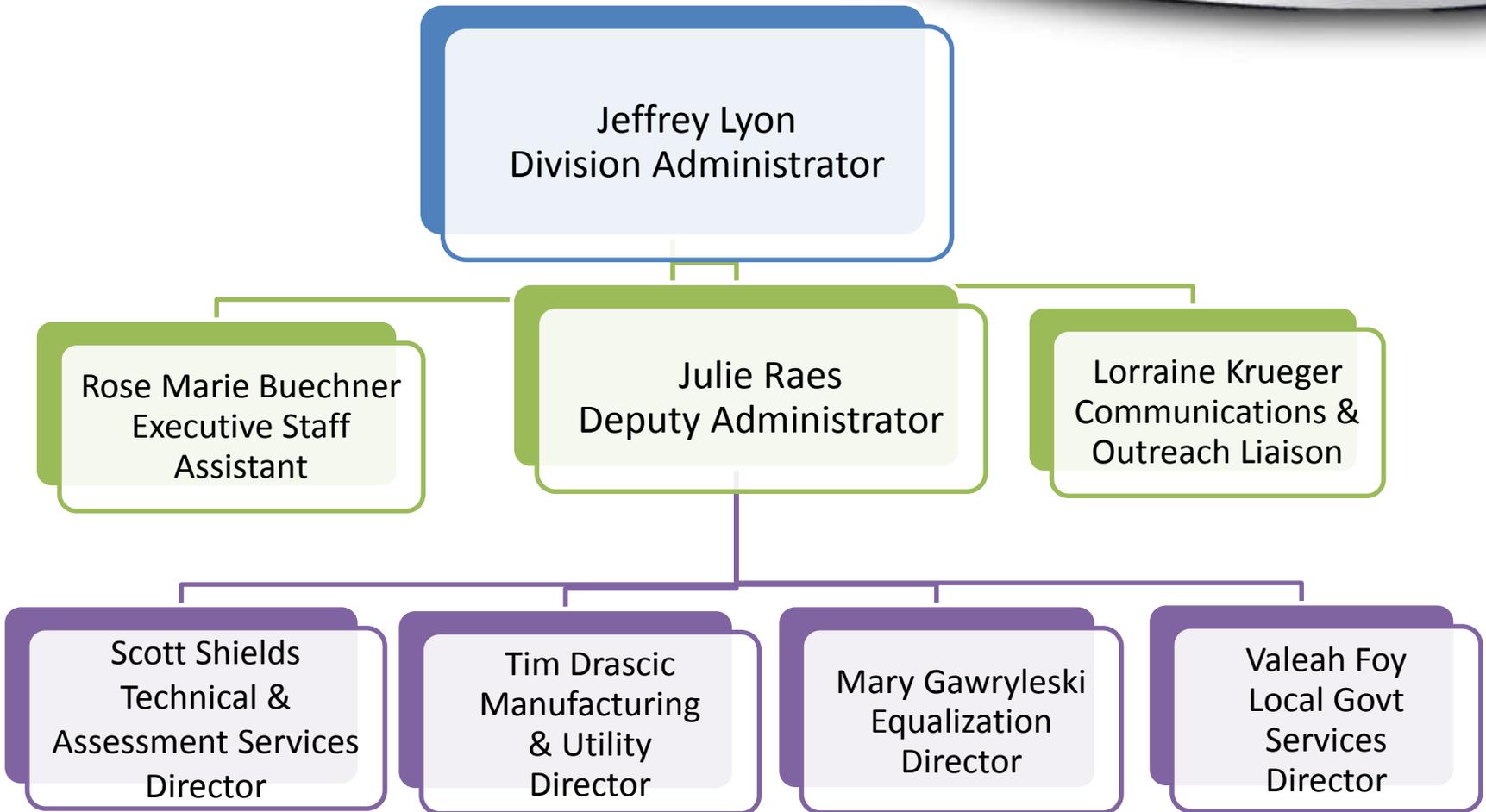
2017 – Wisconsin Department of Revenue

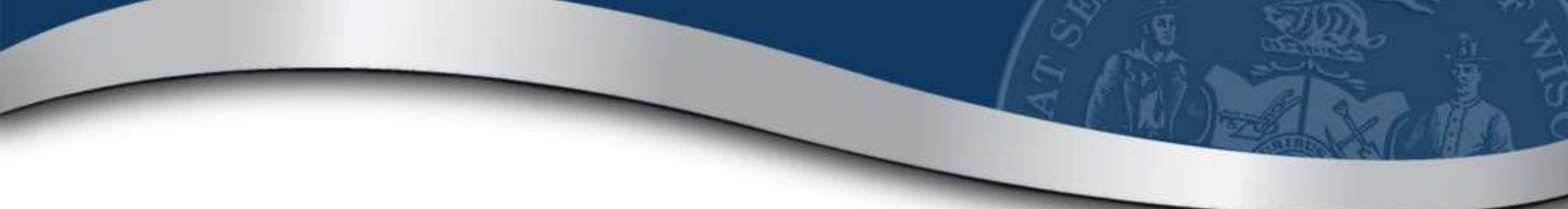


# Agenda

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- Announcements
- Handouts – link on Annual Assessor Meeting web page
- Equalization update
- Technical and Assessment Services update
- Manufacturing & Utility update
- Complete quiz for credit



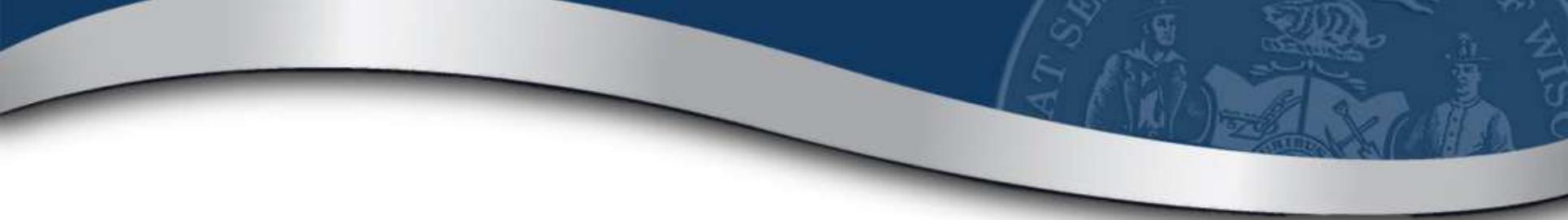


# Certification

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## Online Annual Assessor Meeting

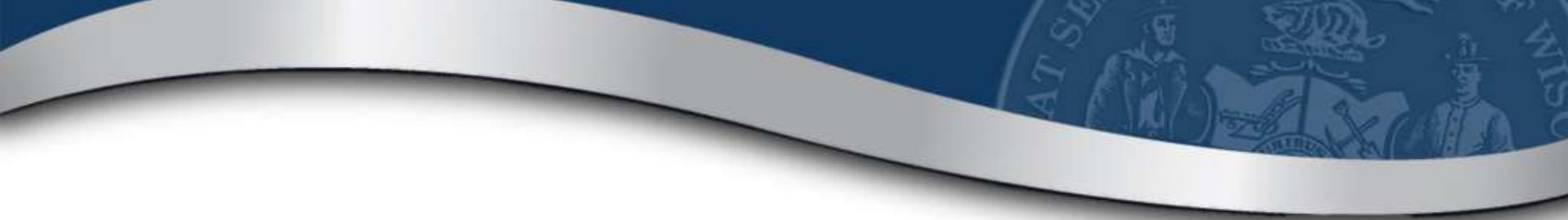
- Complete quiz for credit
- Receive Certificate of Completion
- Keep a copy for your records
- Note:
  - Only certified individuals will obtain credit after taking this online class and passing the quiz
  - Make sure your name is consistent with name on certification card
  - Use new certification number (WI#####CA)



# Meeting Materials

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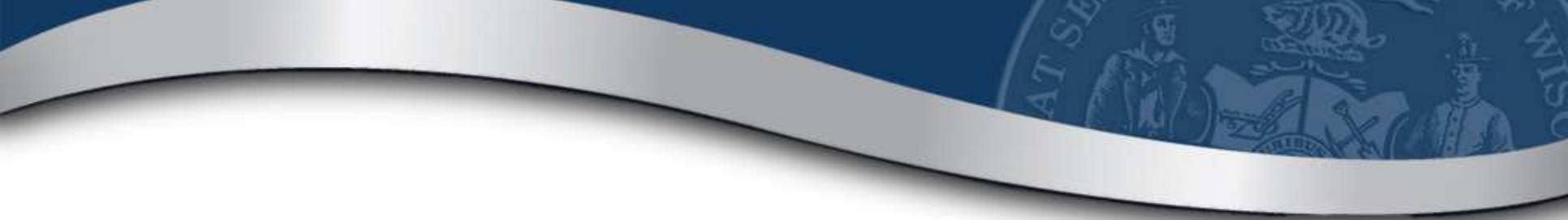
- Training PowerPoint
- 2018 Calendar of Events
- SLF contact information



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# Equalization

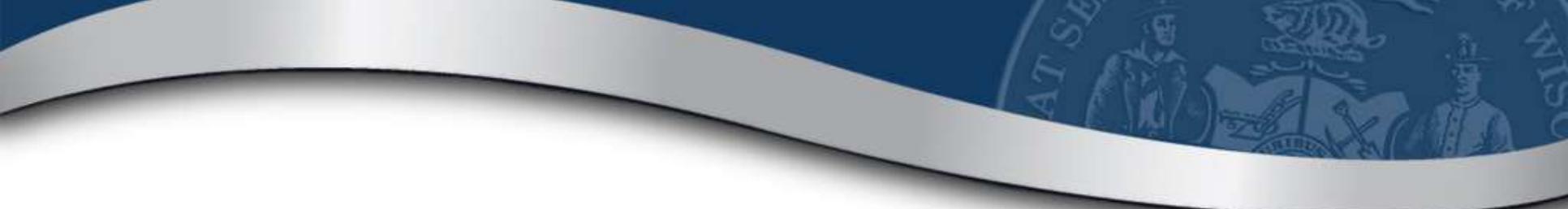
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# Topics of Discussion

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- General announcements and reminders
- Law changes
- Court cases

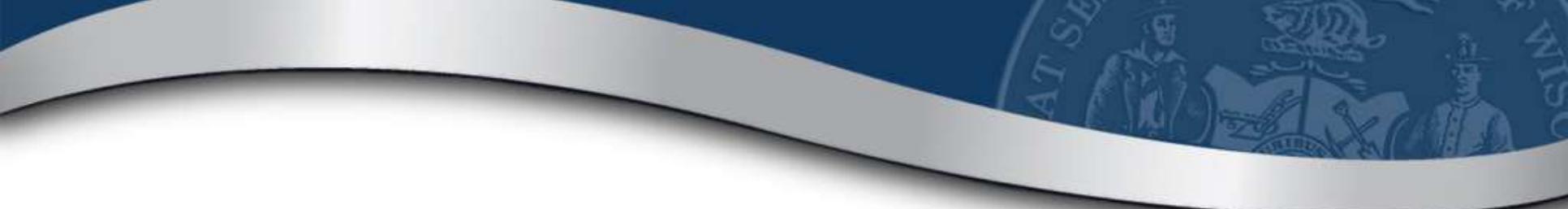


# Important Dates

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## 2017

- December 4 – non-filer letter sent if 2017 final Municipal Assessment Report (MAR) or TID Assessment Report (TAR) not filed and BOR is complete
  - Municipal clerk is copied
- December 31 – deadline to submit a final or amended 2017 MAR, TAR and Annual Assessment Report (AAR)



# Important Dates *(cont.)*

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## 2018

- March 9 – final deadline to submit PAD data for 2017 sales
- June 11 – deadline to submit 2018 MAR and TAR
- August 1 – release of Preliminary Equalized Values
- August 15 – release of Certified Equalized Values
- November 1 – Preliminary Major Class Comparison Report posted



# DOR Reports – MAR and TAR

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## Estimated Reports

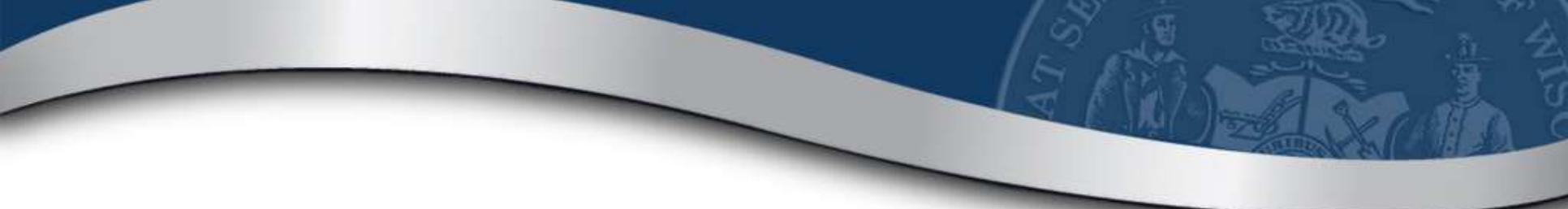
- Must be complete and accurate
- Inaccurate reports have negative consequences to municipality
  - Incorrect net new construction amount can result in reduced levy limit
  - Large Equalized Value corrections impact tax apportionment
  - Incorrect acreage amounts and classification result in large corrections
  - Large TID corrections can impact municipality's ability to finance TID projects
  - Incorrect TID values impact school district values

# DOR Reports – MAR and TAR *(cont.)*

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## Filing Reports

- Verify report has been successfully submitted to DOR
  - Filer receives a confirmation # and a date stamp
  - DOR emails a MAR and TAR non-filer list one week prior to filing deadline and on deadline date. Review this list to verify DOR has received all submitted reports.
  - TAR is a statutory filing date; assessor is responsible for meeting deadline date



# DOR Reports – MAR and TAR *(cont.)*

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## MAR Filer Information – Assessment Roll Affiant

- Important to provide the name of the person who is signing the assessment roll
- Information is used for Assessor Certification records



# Open Records Reminder

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## Property Record Cards (PRCs)

- PRCs are public information, subject to open records
  - Generally, response to open records requests should be within 10 business days
  - DOR may request a large number of records
    - If more than 10 days is needed, notify DOR when the information will be provided



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# Law Changes

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# 2017 Property Assessment Law Changes

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- Act 17 – DOR Technical Changes
  - [docs.legis.wisconsin.gov/2017/related/acts/17.pdf](https://docs.legis.wisconsin.gov/2017/related/acts/17.pdf)
  - [docs.legis.wisconsin.gov/2017/proposals/reg/sen/bill/sb89](https://docs.legis.wisconsin.gov/2017/proposals/reg/sen/bill/sb89)
- Act 59 – State Budget Bill
  - [docs.legis.wisconsin.gov/2017/related/acts/59.pdf](https://docs.legis.wisconsin.gov/2017/related/acts/59.pdf)
  - [docs.legis.wisconsin.gov/2017/proposals/reg/asm/bill/ab64](https://docs.legis.wisconsin.gov/2017/proposals/reg/asm/bill/ab64)
- All 2017 Acts – [docs.legis.wisconsin.gov/2017/related/acts](https://docs.legis.wisconsin.gov/2017/related/acts)



# 2017 Act 17 – DOR Technical Changes

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## Property Assessment and Property Tax portions

- Assessment roll language modernization
  - Effective 6/23/17
  - Updates terminology for electronic assessment roll
- Charge-back law changes
  - Effective 1/1/18
  - \$250 or more per property, any prior 5 assessment years
  - Exception: rescissions/refunds due to court determination must be submitted to DOR within 1 year of court determination

# 2017 Act 59 – State Budget Bill

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## Property Tax and Assessment portions

- 70.11(3) - College / University Exemption
  - Existing: incorporated not exceeding 80 acres
  - 1/1/18 Added: 150 acres if nonprofit, founded before 1/1/1900; undergraduate enrollment at least 5,000
- 70.11(4) – Religious Exemption
  - 1/1/18 Added: property owned by a church for the location / convenience of a building the church intends to construct to replace a building destroyed regardless of whether construction has begun – for first 25 years after building destroyed

# 2017 Act 59 – State Budget Bill *(cont.)*

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## Property Tax and Assessment *(cont.)*

- 70.11(11) – Bible Camp Exemption
  - Prior: 30 acre limitation
  - 1/1/18: 40 acre limitation
- 70.11(39) & 70.11 (39m) – Computer, Cash Register Exemption
  - Prior: report value of exempt computers required for exemption
  - 1/1/18: no reporting requirement

# 2017 Act 59 – State Budget Bill *(cont.)*

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## Property Tax and Assessment *(cont.)*

- 70.111 (27) – Machinery, Tools and Patterns Exemption
  - Prior: taxable
  - 1/1/18: exempt
  - Schedule C of the Statement of Personal Property (PA-003)

# 2017 Act 59 – State Budget Bill *(cont.)*

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## Property Tax and Assessment *(cont.)*

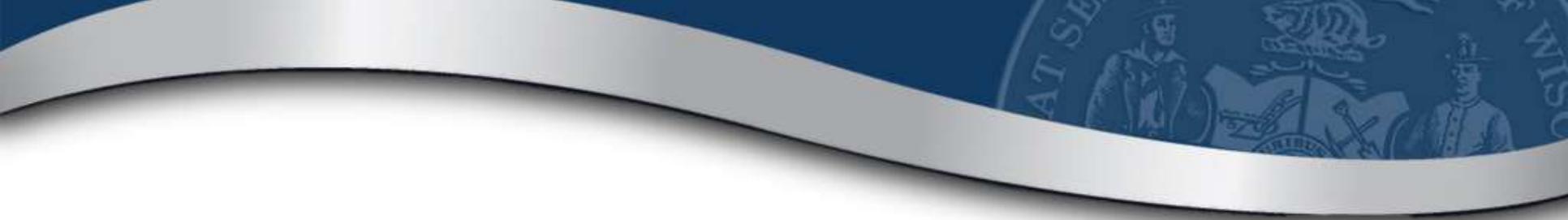
- 70.35 – Statement of Personal Property
  - Removed requirement to provide value of exempt computers
- 70.57 – Equalized Value
  - Removed references to state forestation tax
- 70.58 – Forestation Tax
  - Removes state forestation tax as of 1/1/17
  - Adds new calculation for DOR transferring funds to conservation fund
- 73.06 – Supervisor of Equalization
  - Removes process of reviewing exempt computer values

# 2017 Act 59 – State Budget Bill *(cont.)*

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## Property Tax and Assessment *(cont.)*

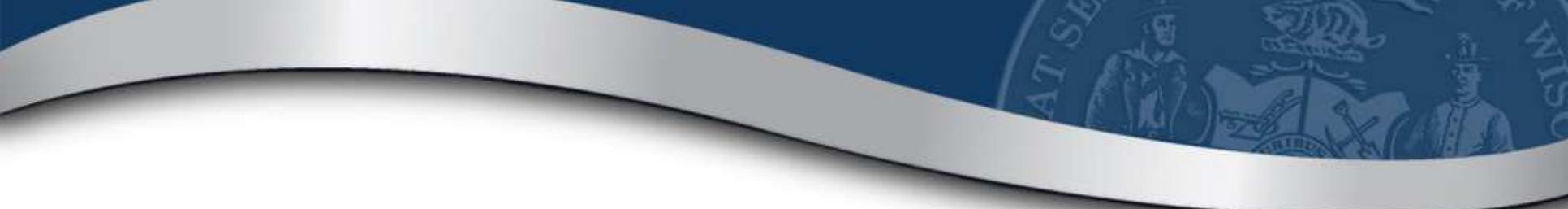
- 79.095 – Computer Aid Payment
  - Adds calculation adjustment factor to computer aid payment
  - 2018 payment based upon 2017 multiplied by 1.0147
  - 2019 payment equal to 2018 multiplied by one plus inflation factor
  - 2020 and after payment equal to 2019
- 70.096 – Personal Property Aid
  - Adds payment process starting in 2019
  - Based on 1/1/17 assessments



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# Court Cases

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# 2017 Court Cases

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- Clear Channel v. City of Milwaukee  
[wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=184463](http://wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=184463)
- Regency West v. City of Racine  
[wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=181443](http://wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=181443)
- Milewski v. Town of Dover  
[wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=192497](http://wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=192497)

# 2017 Court Cases

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- Pending – WI Supreme Court
  - Metropolitan v. City of Milwaukee [wicourts.gov/news/view.jsp?id=905](http://wicourts.gov/news/view.jsp?id=905)
  - Thoma v. Village of Slinger [wicourts.gov/news/view.jsp?id=927](http://wicourts.gov/news/view.jsp?id=927)
  - Voters with Facts v. City of Eau Claire: Appeal Number 2015AP001858
- Other case information [wicourts.gov/opinions/index.htm](http://wicourts.gov/opinions/index.htm)
  - Thoma v. Village of Slinger  
[wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=182458](http://wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=182458)
  - CVS v. City of Appleton  
[wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=181718](http://wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=181718)
  - Mississippi Sports v. Town of Wheatland  
[wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=180553](http://wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=180553)



# Clear Channel v. City of Milwaukee

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Appellate Court decision – recommended for publication

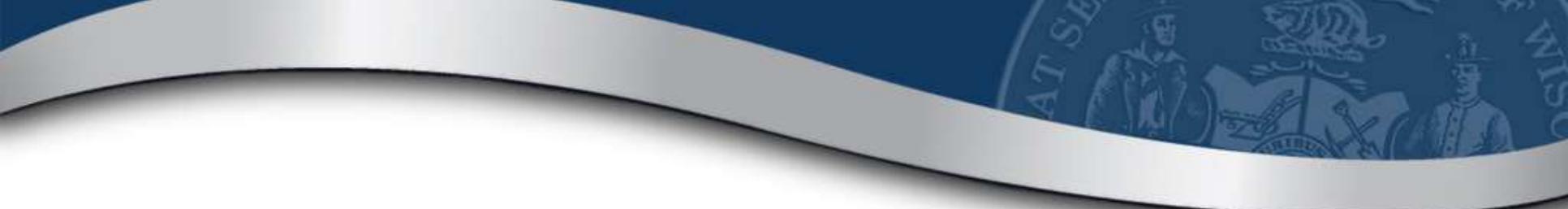
- Addresses whether billboard permits are assessable real property
- City did not have legal description for each billboard permit; assessed each as a stand-alone real estate parcel and valued each using estimated advertising rents for each permit
- Clear Channel did not challenge assessed values; permits are invalid because they do not fit the definition of real property

# Clear Channel v. City of Milw. (cont.)

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## Decision

- 70.03(1) defines “real property” as “[r]eal property,’ ‘real estate,’ and ‘land’ include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges *appertaining thereto*[.]”
- Billboard permits "appertain" to the land, thus they are taxable real property
- The Adams Supreme Court Case concluded permits are real property

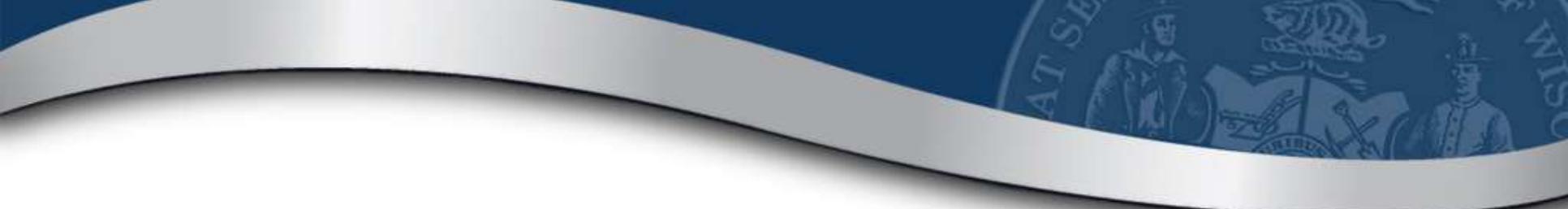


# Regency West v. City of Racine

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## Wisconsin Supreme Court Decision

- Property owners alleged excessive assessment and challenged assessor's valuation methods for 2012 and 2013
- Lead opinion held
  1. Valuation methodology used by assessor did not comply with Wisconsin law
  2. Regency West overcame the presumption of correctness
  3. Regency West proved the assessments were excessive

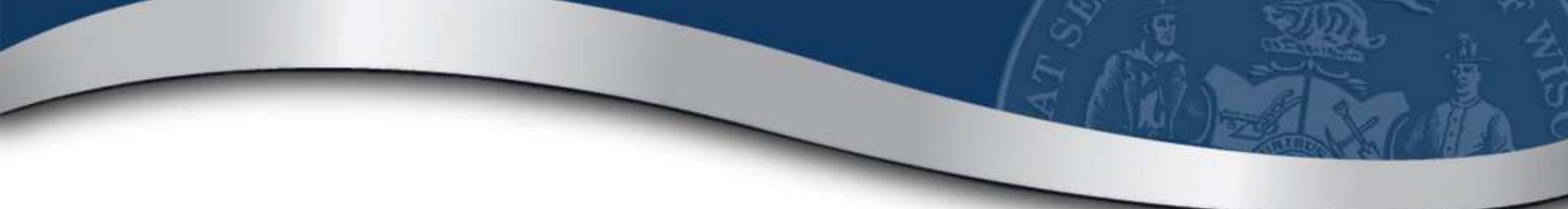


# Regency West v. City of Racine *(cont.)*

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## Background

- Nine, two-story apartment buildings – Sec. 42 subsidized housing
- 2012 assessment based on income approach; 2013 assessment based on sales comparison approach



# Regency West v. City of Racine *(cont.)*

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## Background

- City hired expert appraisers
  - Sales comparison approach, using both Sec. 42 and Sec. 8 properties
  - Income approach
  - Cost approach
- Court found City's appraisal used comparable sales that were not "reasonably comparable"



# Regency West v. City of Racine *(cont.)*

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## Impact to Assessors – Valuation of Subsidized Housing

- Comparable sales must have same restrictions
  - Sec. 8 is a subsidy program; Sec. 42 is a tax credit program
- Income approach is best method to value subsidized housing
  - Requires use of income and expenses for the subject property
  - Cannot use market rents and market expenses
- Capitalization rates must be derived from sales of comparable properties with the same restrictions; not market-rate properties

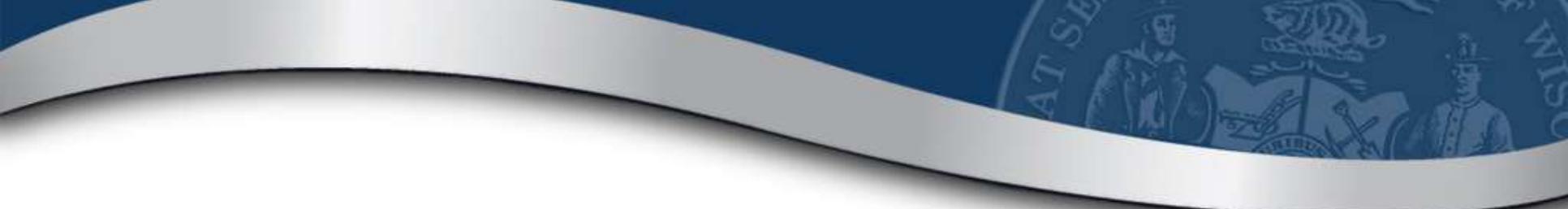


# Milewski v. Town of Dover

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## Wisconsin Supreme Court Decision

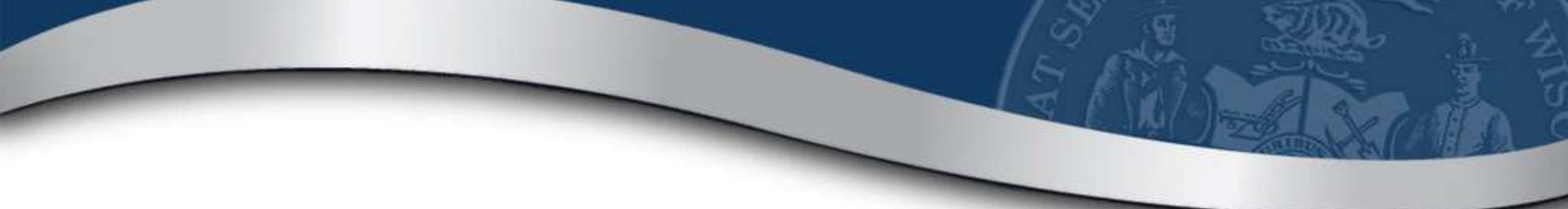
- Property owners alleged excessive assessment and challenged procedure to appeal assessor's value
- Lead opinion held:
  1. owners had due process right to contest assessor's valuation
  2. assessor who enters a home for an interior view occupies private property to obtain information is conducting a 4th amendment search
  3. statutory scheme governing practices for appealing assessor's valuation was unconstitutional as applied to property owners



## Milewski v. Town of Dover *(cont.)*

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- Entry into a residence to obtain information for property assessment purposes: search subject to 4th Amendment warrant requirements
- 4th Amendment: "The right of people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized."

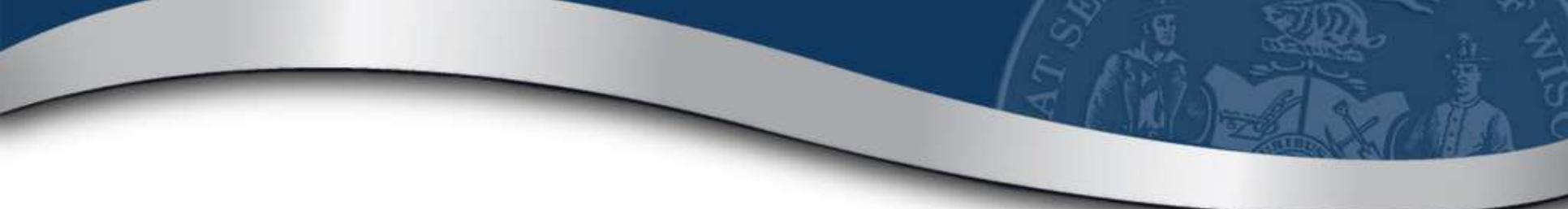


# Milewski v. Town of Dover *(cont.)*

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## Impact to Assessors – Valuation

- Follow 70.32, develop assessments at full value based upon actual view of the property or the best information available
- Interior and exterior view provides the most accurate information for developing assessments
- If written request for interior and/or exterior view is refused
  - Assessor generally should not enter the property
  - Base the assessment on the best information available
  - Determine whether sources other than interior / exterior view are sufficient to develop value



## Milewski v. Town of Dover *(cont.)*

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### Impact to Assessors – Information to Consider

1. Request an interior view of the property
2. Request an onsite view of the property's exterior
3. View the property from a public area such as a road
4. Request from property owner (e.g., construction contracts, leases, operating expenses, receipts, blueprints, video and/or photographs of the improvements)
5. Other information (e.g., sales listing information, building permit)

# Milewski v. Town of Dover *(cont.)*

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## Impact to Assessors – Information Options

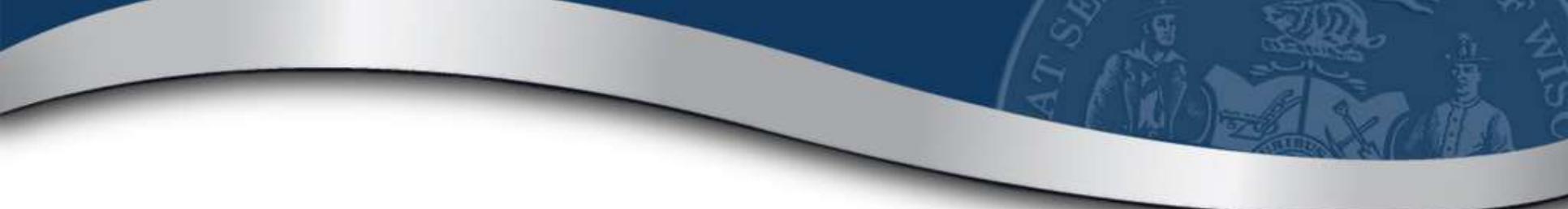
- If these sources do not allow development of a value, then compelling facts require an interior view
- Example: property has no known improvement inspection, there is no view of the property from a public area and the property owner has provided no information
- Assessor may request special inspection warrant (66.0119)

# Milewski v. Town of Dover *(cont.)*

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## Impact to Assessors – Information Options *(cont.)*

- 66.0119 - warrants to conduct "searches" for inspection purposes ... electrical, plumbing, safety, property assessment
- Use only when necessary
- Court identified 3 requirements for special inspection warrant
  1. Best information available leaves assessor with insufficient data to build constitutionally-sound valuation
  2. Warrant will advise homeowner of lawful basis for inspection
  3. Description of search's proper limits including identification of the assessor as one with the authority to search



# Milewski v. Town of Dover *(cont.)*

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## Special Inspection Warrant – Process

1. Completed affidavit and warrant brought to local magistrate
  2. Magistrate determines if facts exist to support warrant
  3. If so, the warrant will be signed by the magistrate
  4. Assessor and sheriff execute search with official paper work completed and filed by assessor
- See 2018 WPAM Chapter 9 and example in Appendix
  - Consult with municipal attorney

# Milewski v. Town of Dover (cont.)

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## Personal Property Form – PA-003

- State law 70.35(4): BOR appeal not available when property owner refuses to file personal property form
- Exception: BOR provided return with reason for failure to file
- No impact to this process by Dover case (if assessor gaining interior view was search under 4th Amendment)
- Personal property form and requirement to file is not a search

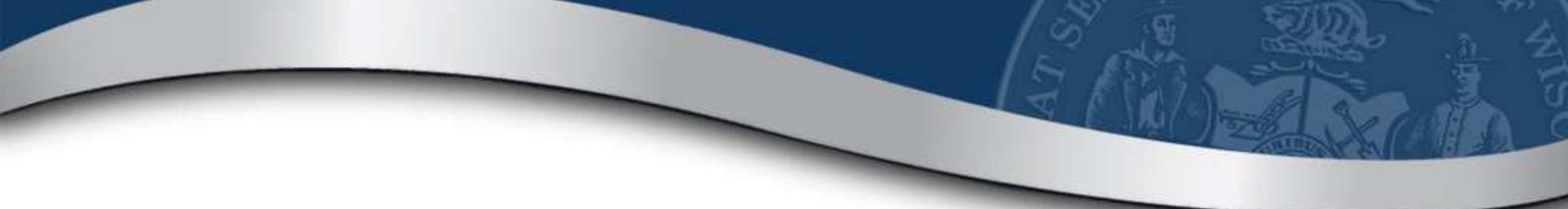
\*If personal property valued under 70.34 actual view provision in lieu of PA-003, *Dover* would apply – allow BOR appeal

# Milewski v. Town of Dover *(cont.)*

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## 70.05(5)(b) Trespass – Revaluation

- Municipality shall publish revaluation notice on its website
- Describe authority of assessor to enter land
  - Purpose: reason for entry must be to make an assessment
  - Date: entry must be on weekday during daylight hours, or at another time as agreed upon with property owner
  - Duration: assessor's visit must not be more than one hour
  - Scope: assessor must not open doors, enter through open doors, or look into windows of structures
  - Notice: if property owner or occupant is not present, assessor must leave notice on principal building providing contact information

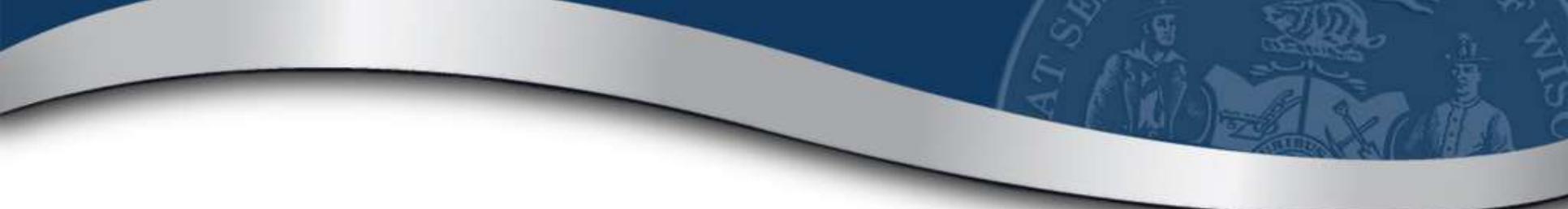


# Milewski v. Town of Dover *(cont.)*

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## 70.05(5)(b) Trespass – Revaluation *(cont.)*

- Denial of Entry
  - Assessor may not enter premises if they have received notice from property owner or occupant denying entry
  - Assessor must leave if property owner or occupant asks them to leave
  - Do not enter if reasonable written request to view property is refused
  - Seek special inspection warrant to view interior if necessary

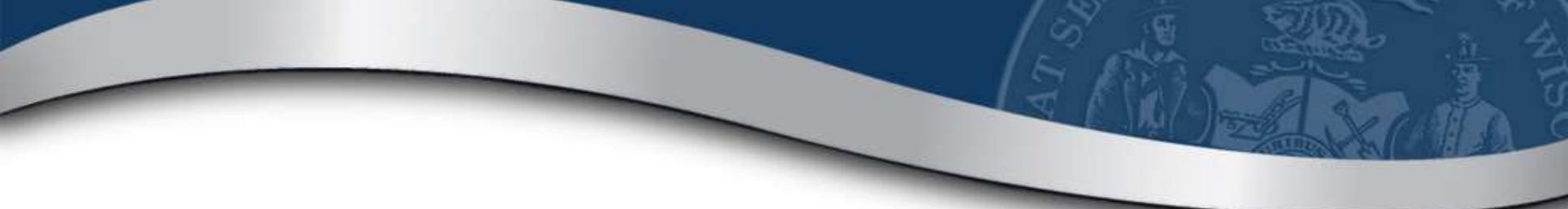


# Milewski v. Town of Dover *(cont.)*

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## Impact to Boards of Review

- Allow property owners BOR appeal if filing requirements met
- Provide hearing even if assessor not allowed view of interior
- Assessment is presumed valid
- Owner may provide evidence of value
- BOR evaluates credibility of those who provide information and determines if information overcomes presumption
  - Assessor uses best information available when developing a value
  - Property owner has burden to overcome presumption



# Milewski v. Town of Dover *(cont.)*

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## Impact to Boards of Review *(cont.)*

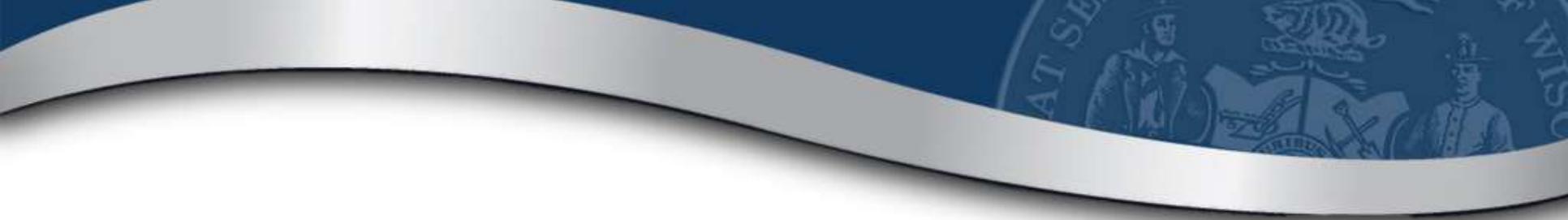
- BOR can require testimony and production of documents under 70.47(8)(d) via subpoena
- Update BOR Notice – remove language that denies appeal if property owner refuses assessor's request to view property – however, must maintain statutory cite on notice (70.47(2))
- Training material updates for 2018



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# Technical & Assessment Services

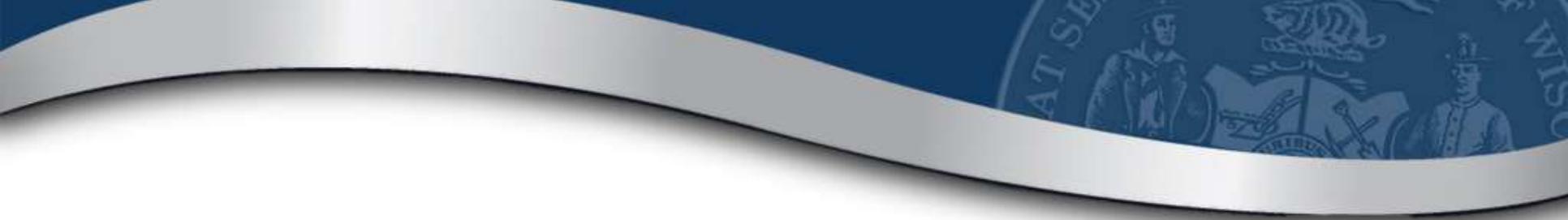
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# Topics of Discussion

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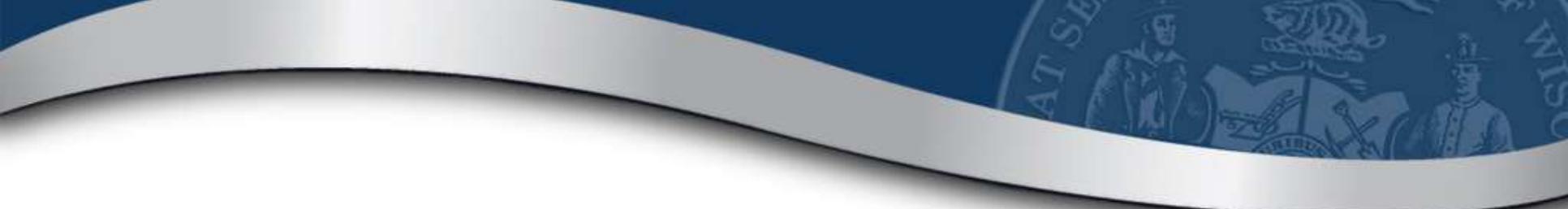
- General announcements
- Assessor exams and certification
- 2018 updates
- 2018 Wisconsin Property Assessment Manual



# General announcements

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- Contact sheet – handout
- Staff changes
  - New: Tim Johnson, Matt Lentz, Dennis Unterbrink and James Walker
  - Retirement: Jennie Miller
  - Change: Mark Paulat – Chief Training Officer

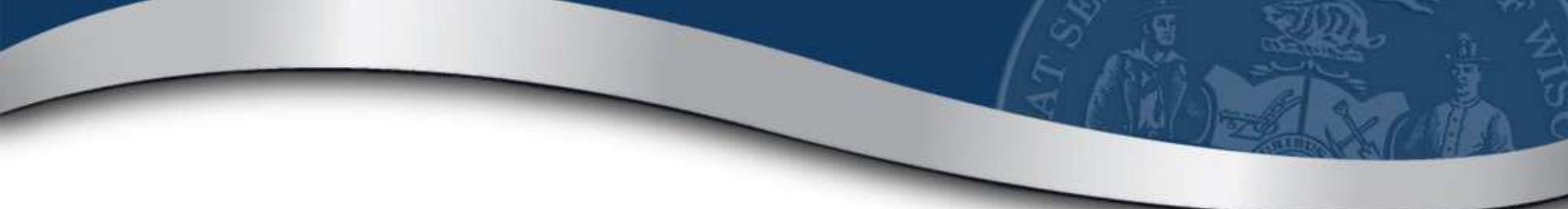


# General announcements *(cont.)*

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## Form and Application Update Process – summary

- Changes collected through 7/31
  - Public comments
  - Assessor requests
  - Law changes
  - Court cases – published appellate court and supreme court decisions
  - General updates and clarification
- Potential exceptions to 7/31: law change, court case



# Assessor Exams and Certification

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## Assessor Exams

- August 2016 updates
  - Assessor 1, 2, 3 – 100 questions
  - Technician and Property Appraiser – 50 questions
- Study materials
  - Available for Technician, Appraiser and Assessor 1 and 2
  - Sample questions
  - Creating set for Assessor 3

# Assessor Exams and Certification *(cont.)*

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## Assessor Certification

- 2016 annual meeting – announced proposal to update municipalities requiring Assessor 2 and Assessor 3
- Part of 2018 WPAM – 2016 Equalized Value Commercial Class
  - Assessor 3: > \$1 Billion (21 municipalities)
  - Assessor 2: \$100 Million to \$1 Billion (126 municipalities)
  - Assessor 1: < \$100 Million (1,705 municipalities)
- Timeline
  - August 1, 2017 – part of draft 2018 WPAM
  - Publish in 2018 WPAM
  - Effective 2019

# 2018 Updates

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- Statement of Personal Property
  - Schedule C: budget bill exempted
  - Schedule D1: budget bill removed exempt computer reporting requirement
- Updated Notice of Personal Property Assessment
- Reminder: PR-130 Summary of Open Book **Required** for 2018
  - Single and multiple class versions available
- If not using state prescribed version of forms
  - Submit to DOR for approval: [bapdor@Wisconsin.gov](mailto:bapdor@Wisconsin.gov)

# 2018 Updates *(cont.)*

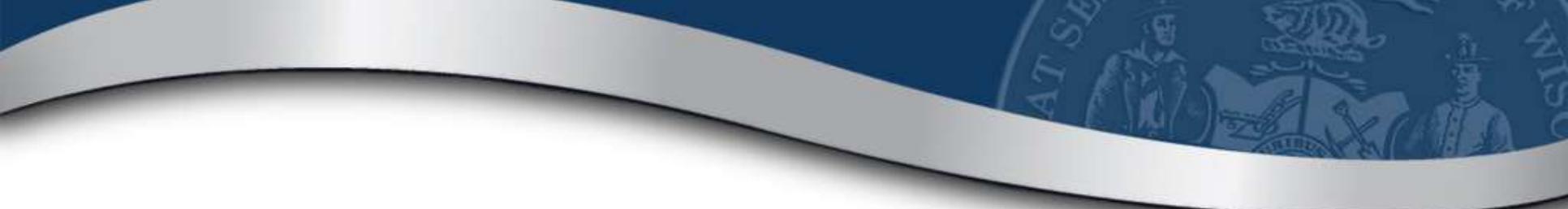
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- 2015 Act 358
  - Changes to Managed Forest Land (MFL) & Forest Crop Law (FCL)
  - [docs.legis.wisconsin.gov/2015/proposals/reg/sen/bill/sb434](https://docs.legis.wisconsin.gov/2015/proposals/reg/sen/bill/sb434)
- Severance and yield taxes on MFL and FCL land for forest products harvested no longer assessed as of 4/16/16
- 2017 and future MFL orders
  - Buildings and improvements not allowed
  - 20 acres or more required for new entry or renewal in program
  - Can have additions - at least 3 acres, part is contiguous to existing MFL, meet all eligibility requirements, same owners
  - Leasing prohibition repealed

# 2018 Updates *(cont.)*

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- Changes to MFL *(cont.)*
  - Closed: acreage increased - 160 to 320 acres per muni, per ownership
  - Open: must be accessible to public by public road or other public land
  - Can withdraw for construction or land sale - land withdrawn must be at least 1 acre and no more than 5 whole acres (1 time per parcel for 25 year order, 2 times per parcel for 50 year order)
  - Transfer: any part of MFL can be conveyed, if the transferred or remaining land is not eligible for program after transfer - land will be withdrawn and owner may be assessed withdrawal tax and fee
- Additional information
  - [dnr.wi.gov/news/input/documents/guidance/act358guidance.pdf](http://dnr.wi.gov/news/input/documents/guidance/act358guidance.pdf)



# 2018 Updates *(cont.)*

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## Annual Assessment Report

- Updated based upon assessor feedback
- Page 1 Assessor's Oath of Office – if blank or not current year, warning provided – does NOT prevent filling
- Page 4 Inspection Types – moved to keep together on page 4
- Page 4 Valid Sales – updated field names
  - Total reviewed for validity (exclude those auto rejected by DOR)
  - Number determined to be valid sales
  - Number of inspections for properties that sold
- Page 4 Conducted Ratio Study - moved to bottom of page

# 2018 Updates *(cont.)*

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## Annual Assessment Report *(cont.)*

- Page 4 Building permits – updated field names
  - Total number of all building permits (new construction, remodels)
  - Number of permits field inspected
- Page 4 New construction – updated field names
  - Number of new construction permits field inspected
  - Analyzed new construction and adjusted for value changes
- Page 4 Income producing properties – removed
  - Collected income and expense information
  - Calculated from market or obtained from a credible source

# 2018 Updates *(cont.)*

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## Annual Assessment Report *(cont.)*

- Page 4 Personal Property – added lines to provide MAR data

• Current and prior year's values		
Year	Number of Accounts	Assessed Value
2017	1,686	57,508,600
2016	1,814	55,661,400
2015	1,775	55,663,800

- Required Attachments – added Summary of Open Book (PR-130) for ALL assessment types

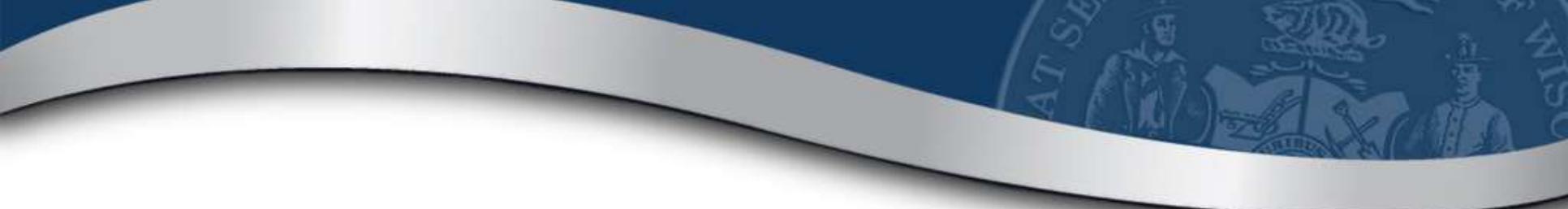


# 2018 Property Assessment Manual

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## Timeline

- January – July: collect suggestions, research, draft
- July: present proposals to SLF Roundtable / Assessor group
- August 1 to 22: public comment period on proposed changes
- October: develop final draft of changes - internal confirmation
- November: present to assessors
- December: post final to website



# 2018 Property Assessment Manual *(cont.)*

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- Chapter 2
  - Updated Assessor Certification levels by municipality for 2019
  - Updated tax delinquency information
- Chapter 7
  - Clarified assessment roll and property record card maintenance
  - Updated XML assessment and tax roll information
  - Expanded list of exemption codes
  - Added law change (Act 17) for assessment roll
  - Added law change (Act 356) for safe at home
- Chapter 8 – clarified property record card information

# 2018 Property Assessment Manual *(cont.)*

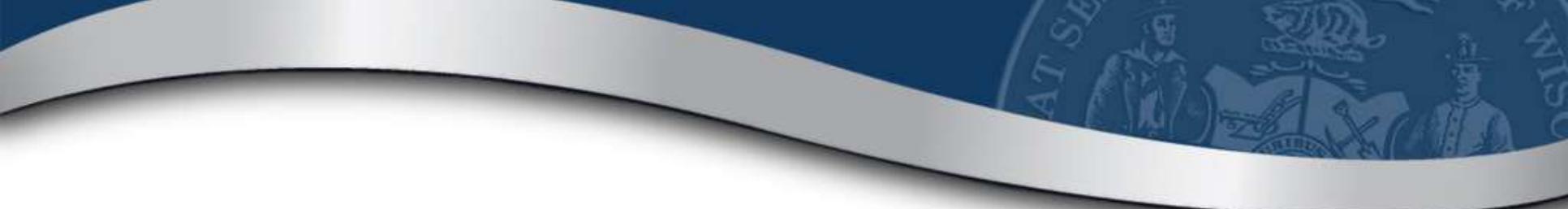
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- Chapter 9 – definition of related persons for determining arm's length transactions
- Chapter 12 – reference to V2 condition, desirability and usefulness rating guide
- Chapter 14 – updated Chapter Tax 18 Conservation Programs for Agricultural Classification
- Chapter 16 – updated forest valuation
- Chapter 19
  - Exemption of Schedule C – Machinery, Tools and Patterns
  - Exemption of Computers – reporting no longer required
  - Updated for notice distribution

# 2018 Property Assessment Manual *(cont.)*

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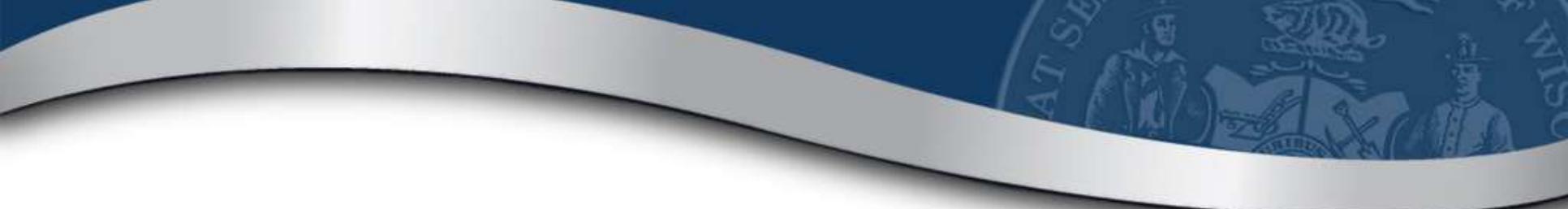
- Chapter 20
  - Added cemetery and burial ground information
  - Added leased equipment – tax exempt organization leasing equipment-responsible for taxes if included in contract
- Chapter 22
  - Milewski v. T Dover (Wisconsin Supreme Court)
  - Joseph P. Murr, et al., v Wisconsin, et al. (U.S. Supreme Court)
  - Regency West Apartments, LLC v C Racine (Wisconsin Supreme Court)
  - MKE Regional Medical Center, Inc. v. C Wauwatosa
- Chapters 5, 6, 9, 21: updates for Milewski v. T Dover
- Appendix: added sample affidavit, special inspection warrant



# Volume II Residential / Agricultural

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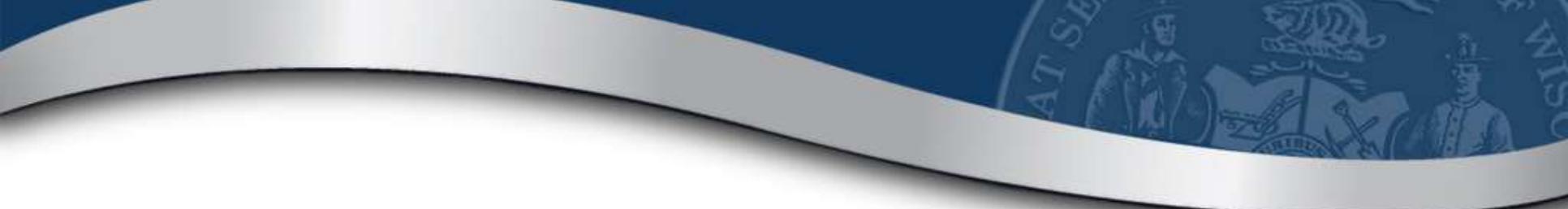
- Updated costs and photos for existing structure types
- Presentation after annual meeting



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# Manufacturing & Utility

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# Manufacturing Discussion Topics

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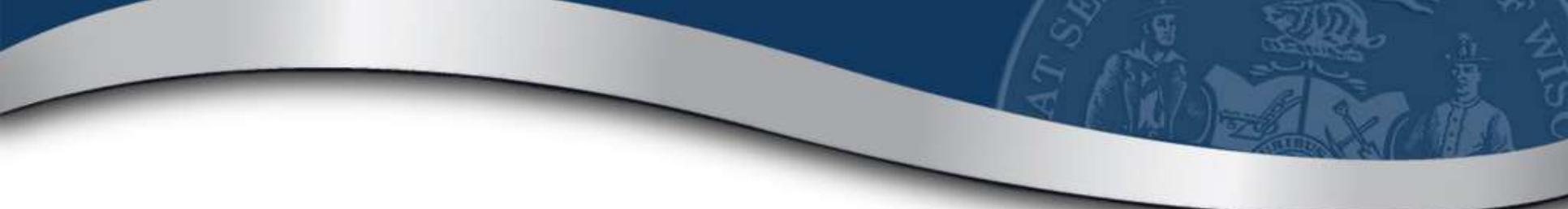
- Contact list and district map
- Manufacturing classification
- New construction
- Notification rolls
- Website – Manufacturing landing



# Manufacturing Classification

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- Manufacturing classification timeline
  - Manufacturing classification requests due by March 1 (s. 70.995(5))
  - DOR looks at the business activity of the establishment at the location
  - No retroactive classification as manufacturing (prior year)
  - DOR has sole discretion in classification (s.70.995 (4))
  - DOR confirms classification changes via letter to assessor, clerk, lister
- Manufacturing classification of personal property
  - Initial classification for business' personal property only
  - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use



# New Construction

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- Report new construction on manufacturing parcels to DOR
  - Property owners should report annually on M-R, but...
  - Important for municipal levy limit calculations
- Types of information to pass on to DOR
  - Building permits
  - Sale or expansion of manufacturing parcels
  - Sale of large agricultural parcels that may be used in manufacturing (frac or mining)
  - Economic influence, zoning changes, TID creations or closings
  - New regional industry information



# Notification Roll Review

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- Published online prior to February 15 (s. 70.995(6))
- Review notification rolls for errors and omissions
  - Missing manufacturing RE parcels or PP accounts
  - TID codes
  - School district/Union high codes
  - Special district codes
- Other DOR rolls available online include:
  - Full Value Rolls (June)
  - Equated Rolls (October/November)
  - Omitted Property and Correction of Error (October/November)
  - All rolls are available online after issuance



# After Notification Roll

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- Classification request deadline is after February 15
  - Classification decisions may not be finalized until early April
  - Assessor-DOR communication is important during this time period
- Exchange of information with DOR is important to establish accurate municipal assessment roll
  - Do not shift real estate parcel or personal property to manufacturing classification until you receive official notification from DOR
  - Double assessment or omitted property may otherwise result
- DOR add/delete (shift) letters sent to assessor include:
  - Site address, local parcel number, TID, School and Special Districts
  - Records sent from assessor to DOR should list all tax districts



# Manufacturing Website

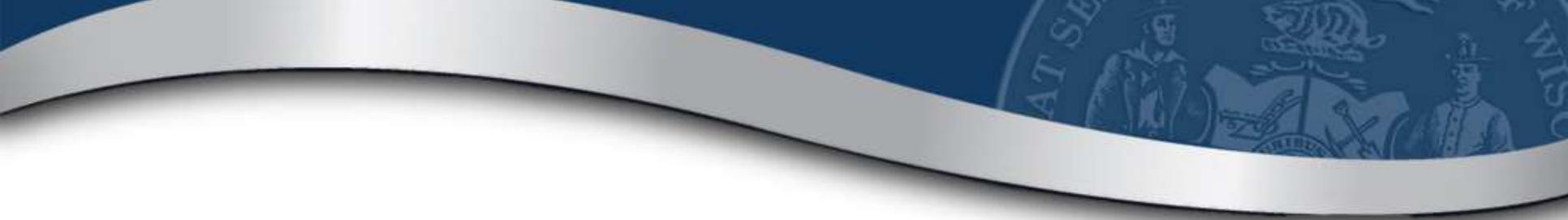
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- [revenue.wi.gov/Pages/Manufacturing/home.aspx](https://revenue.wi.gov/Pages/Manufacturing/home.aspx)
- Online services – taxpayers and preparers
- Assessment rolls
- Reports
- Appeals and objection forms
- Guides
- Resources
- Common questions
- Common forms

# Additional Information

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- Assessor training –  
<https://www.revenue.wi.gov/Pages/Training/assess-home.aspx>
- Manual and other publications –  
<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>
- Reports –  
<https://www.revenue.wi.gov/Pages/Report/Home.aspx>
- Common questions –  
<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>
- Email lists –  
<https://www.revenue.wi.gov/Pages/HTML/lists.aspx>

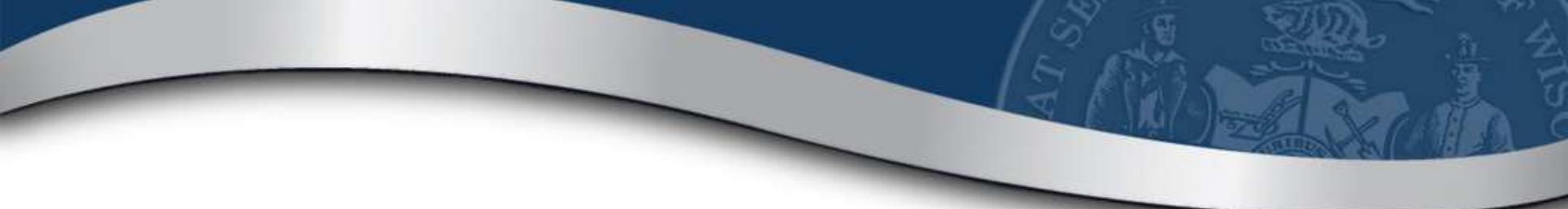


# Quiz Information

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## Reminder:

- Complete quiz for credit
- Need 100% to pass quiz
- Keep copy of Certificate of Completion for your records



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**Thank you!**

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# 2017 Annual Assessor Meeting Questions

The following questions were asked during the 2017 DOR Annual Assessor Meetings that were conducted in Eau Claire, Wausau, Green Bay, Madison, and Pewaukee. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

## A. Computer Exemption

### 1. How does an assessor report 2017 exempt computer value corrections?

- Assessors file an amended Exempt Computer Report (ECR) to correct exempt computer values.
- NOTE: corrections made to 2017 exempt computer values do not impact computer aid payments
  - The July 2018 aid payment will be based on the July 2017 payment
  - The July 2017 payment was calculated based on the 2016 Exempt Computer Report (ECR)

### 2. Will municipalities still receive payments for exempt computers?

Yes. 2018 computer aid payments will be based upon 2017 payments multiplied by 1.0147. For 2019 computer aid payments, a factor equal to one plus the consumer price index will be applied to 2018 payments. Starting in 2020, computer aid payments will be frozen.

### 3. How does an assessor correct a dooamage with the elimination of exempt computer reports?

The aid payments are based upon values reported in 2016. Dooamage corrections under 70.47(6), 70.43, or 70.44, address individual accounts. These adjustments do NOT impact the exempt computer aid payments.

## B. Schedule C of Statement of Personal Property (PA-003) Exemption

### 1. Do you have a list of what property should be reported on each schedule?

- The PA-003 provides general descriptions of property to report on each schedule
- Chapters 15 and 19 of the [WPAM](#) provides additional information

### 2. What if property is switched between schedules?

Assessors should compare the 2017 PA-003 with 2018. Request additional information for large changes.

Note: personal property aid payment is based upon 2017 taxes

### 3. How are corrections made?

The assessor can update a current assessment until signing that year's affidavit. The assessor and clerk would provide the final numbers to DOR on the Municipal Assessment Report (MAR) and Statement of Assessment (SOA).

### 4. Does a business need to file a Statement of Personal Property (PA-003) each year?

Yes, property assessment is an annual process requiring a review of taxable property in the municipally each January 1. The assessor needs to review each PA-003 and confirm all taxable property is reported.

## C. Milewski v. Town of Dover

### 1. Does DOR know if any special inspection warrants have been used?

DOR is not aware of an assessor using a special inspection warrant.

### 2. Before entering a property, do I have to explain their rights as a property owner?

- [2017 Act 68](#) created a notice requirement for property owners when an assessor needs to view the residence. When requesting view of a property, assessors must contact the property owner with a letter ([Request to View Property Notice - PR 300](#)) sent through regular mail. Allow 14 calendar days for a response. In addition, during a revaluation, contact may be supplemented with a notice in the local paper or a notice included with a recent tax bill. This supplementary contact during revaluation also helps assessors avoid criminal trespass.

# 2017 Annual Assessor Meeting Questions

- If property owners do not respond to the initial contact, an optional next step is to obtain consent or denial to view the property in person. If the property owner is unavailable, leave a door hanger listing contact information. For any remaining unresponsive property owners, send a letter ([PR 300](#)) through certified mail. Allow 14 calendar days to respond. Record denials by maintaining a list.
- See 2018 WPAM pages 5-10, 9-21 and the appendix for special inspection warrant templates.

### 3. How should an assessor inspect commercial property with an area open to the public (e.g. restaurant)?

Commercial property has privacy rights. Apply the residential notification process to commercial property establishing a consistent process for all property types.

### 4. Can I use a drone to view property?

- DOR does not recommend drone use unless you have property owner consent.
- Drone use can be considered trespass and require a warrant or consent. The use of drones may expose the assessor and municipality to liability.
- There are two benchmarks to measure the extent of rights of a landowner and the public to airspace:
  - (1) the impact on the landowner's existing use of the land and enveloping airspace
  - (2) the minimum safe flight altitude. FAA regulations codify the second benchmark, while the first benchmark is [made](#) on a case-by-case basis by the courts.
- This is an evolving area of the law. Note, current state laws include:
  - [942.10](#): whoever uses a drone to photograph, record, or otherwise observe another individual in a place or location where the individual has a reasonable expectation of privacy is guilty of a Class A misdemeanor.
  - [114.03](#): ownership of the space above the land and water is vested in the owners of the surface beneath, subject to a right of flight.
  - [114.04](#): an aircraft may not fly at a low altitude to interfere with the owner's existing use of the land or water, or the space over the land or water
- Federal law may also impact your use of drones

### 5. Is a building permit considered implied consent?

If a building permit includes specific language allowing property tax assessor access to the property, consent is documented by signing and submitting the building permit. However, absent specific language allowing the assessor access – there is no consent, implied or otherwise.

### 6. What if a property owner, who refused entry by the assessor, brings new information to the Board of Review (BOR)?

This is an evidentiary issue for BORs. The 2018 training material will include information on weighing evidence in light of property access to all parties. State law allows the BOR to subpoena information. State law continues to provide the assessor with the presumption of correctness.

### 7. Would adding language to the building permit be a good tool for municipalities to gain access?

Yes. If the municipality issues building permits, this may be an efficient and effective route to document consent.

### 8. Can the assessor obtain information from the building inspector?

Yes, this information is public record and available to the assessor.

### 9. How can assessors set assessments when they are not allowed into the properties that have sold?

Develop values using the best information available. If applicable, use a special inspection warrant to achieve the view required to establish value.

### 10. If you find something illegal when viewing a property through a search warrant, do you report it to authorities?

Law enforcement accompany the assessor while conducting the property view and would be the proper authority to both view and act on this type of information.

# 2017 Annual Assessor Meeting Questions

## D. General

### 1. Is there an allowable charge to complete an open records request?

- Only actual, necessary, and direct costs may be charged for an open records request. These must be supportable amounts, not arbitrary, and never for the purpose of compensation to complete redaction.
- Under state law ([sec. 19.35\(3\), Wis. Stats.](#)), fees fall into one of three categories:
  - a. Location of the record
  - b. Reproduction fees
  - c. Shipping or mailing fees
- In general, authorities may only impose fees as provided by state statutory law. Local government cannot establish public record copying fees that deviate from actual, necessary, and direct costs of reproduction.
- An authority may provide copies of a record without charge or at a reduced charge if the authority determines a waiver or reduction of fee is in the public interest.
- Resource: [Department of Justice Open Records Guide](#)

### 2. Does a church keep the exemption if it constructs a parking lot where the building was and leases out the spaces under the updated religious exemption ([sec. 70.11\(4\)\(a\)\(2\), Wis. Stats.](#))?

- The restrictions under state law (Sec. 70.11(4)(a)) remain for this exemption. Ownership and exclusive use by the church are a requirement.
- Leasing space to a non-church entity is not exclusive use and would result in the property being taxable

### 3. Will there be modifiers for the 2001 WPAM V2 for use in 2018?

No. DOR is not providing modifiers for the 2001 costs.

### 4. Why is there a need for the Assessor 3 certification?

- There are five levels of assessor certification in Wisconsin: Assessment Technician, Property Appraiser, Assessor 1, Assessor 2, and Assessor 3. The duties an individual is authorized to perform are progressively more complex as the certification level becomes higher. An individual certified at the higher level is allowed to perform the duties of any subordinate certification level, except for the Assessor 3 level. An Assessor 3 can only perform duties associated with the Assessor 3 certification.
- Starting in 2019, the Assessor 3 is required for municipalities with a 2016 Equalized Value of the commercial class of property greater than \$1,000,000,000. Municipalities requiring this level are listed in Chapter 2 of the 2018 WPAM.

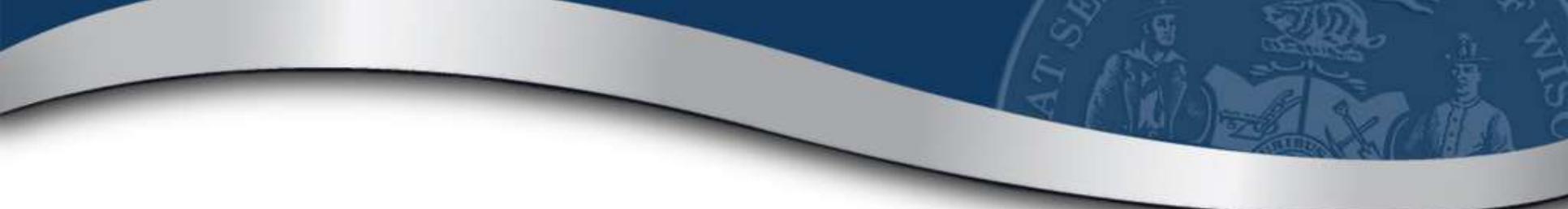
### 5. *Regency West v. C. Racine* – are the courts telling assessors to use the income approach (tier 3 evidence) over the sales comparison approach (tier 2)?

The court held the following when discussing the tiers of assessment analysis:

- With the second tier of appraisal methods, an appraiser values a property by considering recent, arm's length sales of reasonably comparable properties. The court held that for a property to be reasonably comparable, other properties must have similar restrictions to the subject property. This disallows using subsidized and market rate properties as comparable. Furthering this point, the court held that comparable sales may be used only of the same type of subsidized housing, i.e., Section 42 Subsidized Housing with Section 42 Subsidized Housing. The court stated, "...failure of an appraiser to consider the restrictions specific to the subject property is a failure to follow Wisconsin law."
- There is no directive from the court to use one approach over another. Rather, a definition of what comprises the comparable pool of property for subsidized housing and that is housing with similar governmental restrictions.

## 2017 Annual Assessor Meeting Questions

- Footnote 19: *"We do not consider the appraisals of Peter Weissenfluh and Dan Furdek because their appraisals exceeded the valuations of Racine for both 2012 and 2013. See Trailwood Ventures, LLC v. Vill. of Kronenwetter, 2009 WI App 18, ¶¶ 12-13, 315 Wis.2d 791, 762 N.W.2d 841 (concluding that a taxation district that has accepted the payment it requested has agreed that its taxation value is the maximum value that it may seek; Wis. Stat. § 74.37 permits a refund to the taxpayer or may uphold the status quo, but there is no authority for deficiency judgments)."*
  - The cited precedent for the footnote is *Trailwood Ventures, LLC v. Village of Kronenwetter*. In an action for recovery of excessive taxation under Wis. Stat. § 74.37, there are only two outcomes available – (1) a refund to the taxpayer for overpayment or (2) judgment for the taxing authority that there was no overpayment. "In an excessive taxation case, a court may not determine that the tax paid by the taxpayer was deficient. In other words, that the tax payment accepted by the taxing authority was not sufficient and increase the tax. The taxation district has, by accepting payment, agreed that the tax value collected is the maximum value it seeks."
  - Simply stated, an excessive assessment appeal cannot result in the taxpayer paying more than that alleged to be the excessive payment. In the present case, the court felt that one aspect of considering the city's expert appraisals (that were over the assessed value) would be to come too close to this outcome and was a factor to be explained in their decision to discount the appraisals. However, this was not important enough to discuss through examination in the text but to mention as dictum in a footnote.

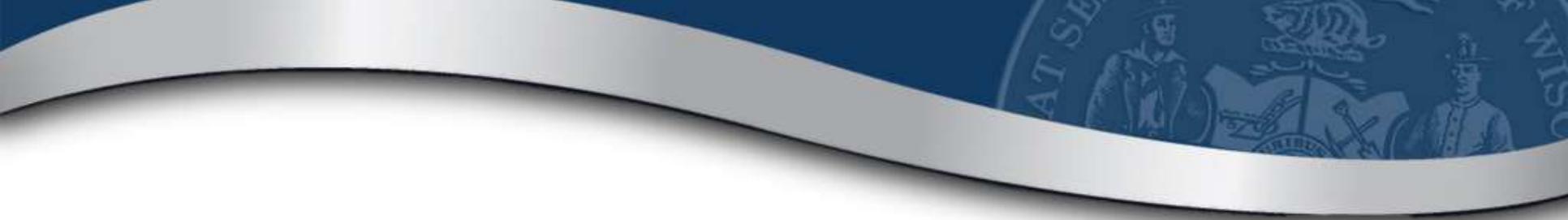


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# **2018 Annual Assessor Meeting**

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Madison, Milwaukee, Eau Claire, Wausau and Green Bay  
October and November 2018



# Agenda

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- Welcome and introductions
- Announcements
- Handouts
- Equalization update
- Technical and Assessment Services update
- Manufacturing & Utility update
- Quiz

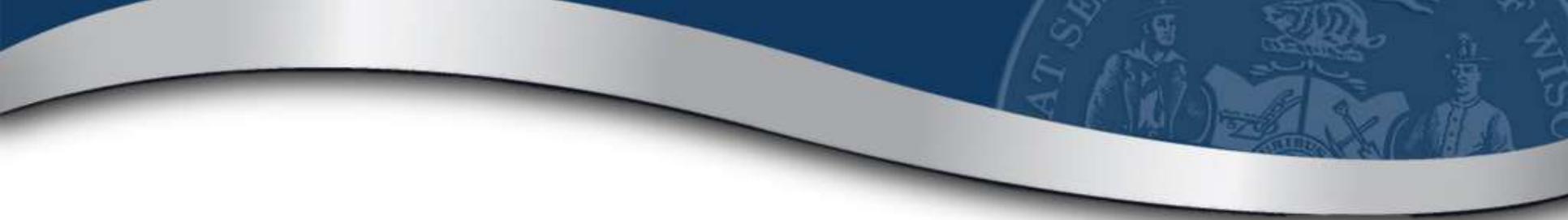


# Announcements

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## Online Annual Assessor Meeting

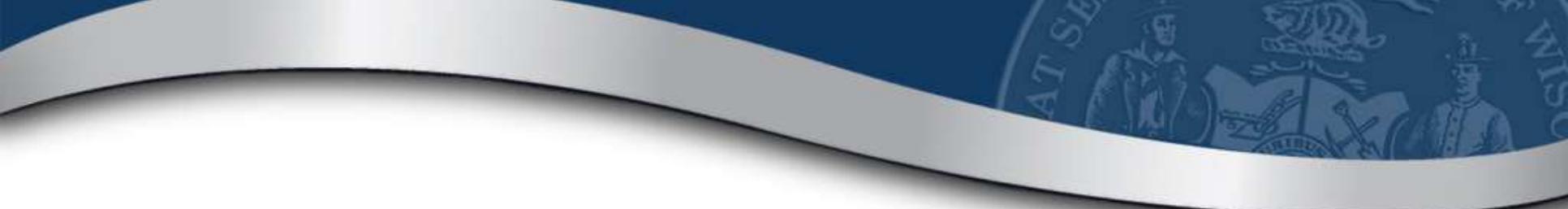
- PowerPoint, videos and handouts
- Posted on DOR website in early December
- Complete quiz for credit
- [revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu](https://revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu)



# Handouts

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- Registration form
- Training PowerPoint
- 2019 Calendar of Events
- SLF contact information



# Registration

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- Registration
  - Provide name, email, address or phone number change
  - Certification – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)
- Roster
  - Only certified individuals sign
  - Consistent with name as printed on certification card
  - Use certification number (WI#####CA)

## Attendee Information

**Note:** The mailing address and phone number you supply is considered your business contact information. If you are a statutory assessor, the information you provide is posted to our website.

Name <i>(Last, First, Middle Initial)</i>			Assessor certification number
Business mailing address			
City	State	Zip	County
Business phone (     )		Business email	
<input type="checkbox"/> Check if any of the information you provided is new.			

## Statutory Assessor Travel Reimbursement

Are you a Statutory Assessor *(Sign Assessment Roll)*?  Yes  No

### Round Trip Mileage

Enter round trip mileage – from residence  
to location of Assessors Meeting \_\_\_\_\_

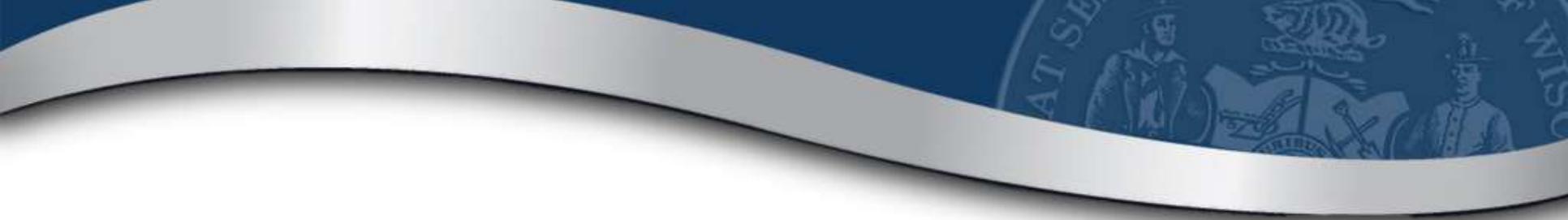
County of Residence



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# Equalization

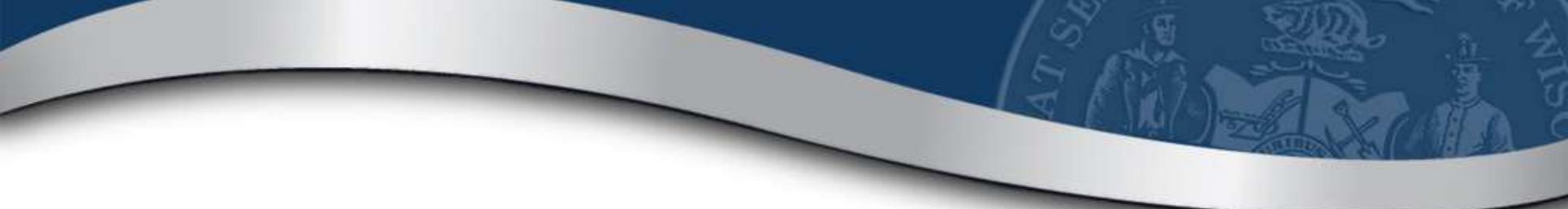
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# Topics for Discussion

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- Important dates
- Law change
- Court cases
- New Municipal Assessment Report

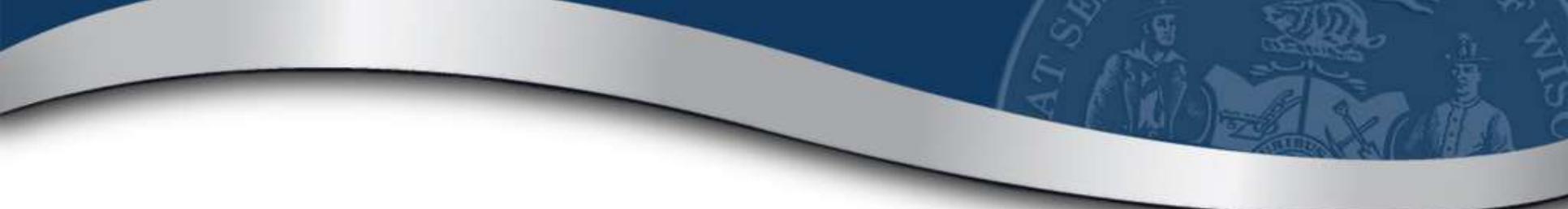


# Important Dates

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## 2018

- December 3 – non-filer letter sent if 2018 final Municipal Assessment Report (MAR) or TID Assessment Report (TAR) not filed and BOR is complete
  - Municipal clerk is copied
- December 31 – deadline to submit a final or amended 2018 MAR, TAR and Annual Assessment Report (AAR)



## Important Dates *(cont.)*

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### 2019

- March 8 – final deadline to submit PAD data for 2018 sales
- June 10 – deadline to submit 2019 MAR
- August 1 – release of Preliminary Equalized Values
- August 15 – release of Certified Equalized Values
- November 1 – Preliminary Major Class Comparison Report posted



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# Law Change

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# 2017 Act 115

## Drainage District Assessment

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- See DOR December 18, 2017 email
- Created 70.32 (5)
  - Beginning with the assessments as of January 1, 2017
  - Assess district corridor land under sec. 88.74, Wis. Stats., in the same assessment classification as the land adjoining the corridor
  - Adjoining land and corridor land must have same ownership
  - Apply sec. 70.43, Wis. Stats., for corrections to 2017 assessments since the law is effective January 1, 2017
  - Review annually to determine correct classification

# 2017 Act 115

## Drainage District Assessment (*cont.*)

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- Drainage districts – 88.74
  - Local governmental entities organized under a county drainage board for the purpose of draining lands for agriculture
  - Landowners who benefit from drainage must pay to cover the cost of constructing, maintaining, and repairing district drains
  - 31 counties contain one or more drainage districts
  - See Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP): [datcpgis.wi.gov/maps/?viewer=dd](http://datcpgis.wi.gov/maps/?viewer=dd)
  - Drainage districts and corridors questions: DATCP [datcp.wi.gov/Pages/Programs\\_Services/DrainageDistricts.aspx](http://datcp.wi.gov/Pages/Programs_Services/DrainageDistricts.aspx)



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# Court Cases

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# 2018 Court Cases

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- WI Supreme Court
  - Metropolitan v. C Milwaukee  
[wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=206795](http://wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=206795)
  - Thoma v. V Slinger  
[wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=212596](http://wicourts.gov/sc/opinion/DisplayDocument.pdf?content=pdf&seqNo=212596)
- Appellate Court
  - Marathon Petroleum and U.S. Venture v. C Milwaukee  
[wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=209971](http://wicourts.gov/ca/opinion/DisplayDocument.pdf?content=pdf&seqNo=209971)
- Other case information [wicourts.gov/casesearch.htm](http://wicourts.gov/casesearch.htm)

# Metropolitan v. C Milwaukee

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- Landowner challenged assessments of 7 apartment buildings
- Circuit Court and Court of Appeals affirmed C Milwaukee
- Supreme Court:
  - (1) Use of mass appraisal to initially value apartment building, followed by use of single property appraisal after valuation was challenged, complied with statutory mandate to use the "best information that the assessor can practicably obtain"
  - (2) Evidence was sufficient to support finding that city's tax assessment of apartment property was not excessive

# Metropolitan v. C Milwaukee (cont.)

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- Footnote 15, Court addressed Footnote 19 from Regency West Apartments LLC v. C Racine:
  - Metropolitan contends City cannot rely on presumption of correctness because the only evidence it presented indicated the initial appraisal was too low. Therefore, the tier 2 and 3 analyses undermine the correctness of the initial mass appraisal and should not be considered
  - This argument is premised on Footnote 19 from Regency W
  - Footnote 19 does not compel this conclusion
  - The court in Regency did not address the Manual related to use of mass appraisal for setting an initial assessment and single property appraisal to defend initial assessments

# Metropolitan v. C Milwaukee (cont.)

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- Footnote 15, Court addressed Footnote 19 from Regency:
  - Metropolitan's reading of Footnote 19 conflicts with 70.32(1) that property be assessed in accordance with the Manual
    - Manual dictates that a mass appraisal, if challenged, be defended with a single property appraisal
  - To accept Metropolitan's interpretation of Footnote 19 would mean an assessor is unable to defend an assessment if the value derived in a single property appraisal exceeded initial mass appraisal
  - This would lead to an absurd result
  - Ultimately, the question when a taxpayer challenges an initial assessment is not whether the initial assessment was incorrect, but whether it was excessive

# Thoma v. V Slinger

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- Landowner petitioned-challenged Board of Review's tax assessment of developer's property: re-classified from agricultural to residential
- Circuit Court and Court of Appeals affirmed
- Supreme Court:
  - (1) Use of property only to maintain ground cover is not ag use
  - (2) Assessor's improper reasoning for re-classification of property, which was based on injunction prohibiting agricultural use of the property, did not warrant relief from judgment
  - Property is assessed according to classification determined by its use

# Thoma v. V Slinger (cont.)

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- Supreme Court:
  - Land devoted primarily to ag use: land in ag use for prior production and not in a use inconsistent with ag use on 1/1 of assessment year
  - Zoning, injunctions, ordinances, contracts do not trump actual use for assessment
  - Although an injunction, contract, or ordinance may be presented to argue how the property is supposed to be used, none can be the decisive factor for tax assessment purposes
  - Actual use controls whether property qualifies for agricultural or any other classification for tax assessment purposes
  - In order to obtain agricultural use classification, property owner must meet definition of agricultural use in the statutes and tax code

# Marathon Petroleum and U.S. Venture v. C Milwaukee

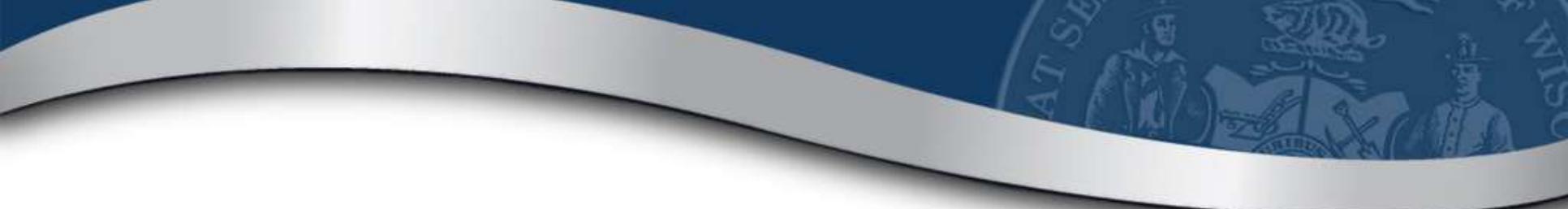
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- Two taxpayers filed separate actions alleging city's assessments of oil terminals were excessive
- Circuit Court affirmed City
- Court of Appeals:
  - (1) income-generating capability of oil terminals was inextricably intertwined with land, and thus was properly included in assessment;
  - (2) taxpayers failed to introduce significant evidence that value attributable to business contracts was capable of being separated from value of underlying terminals in comparable sales

# Marathon Petroleum and U.S. Venture v. C Milwaukee *(cont.)*

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- Court of Appeals:
  - (3) trial court and city properly relied on real estate transfer forms for values of comparable sales
  - (4) sales of three comparable oil terminals provided market support for city's assessment
  - (5) city properly analyzed 13 other oil terminal sales as check on market for three comparable sales
  - (6) city properly used Tier 3 income and cost analysis to verify that assessments under Tier 2 comparable sales analysis were not excessive



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# **New Municipal Assessment Report**

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# 2019 Municipal Assessment Report (MAR)

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## System changes

- DOR's new online filing application
  - Currently used by county and municipal officials
  - No longer uses Adobe platform
  - File transfers can still be used
    - XML file schema available to CAMA vendors in early January
    - CAMA system must use updated file schema for file transfer

# 2019 MAR *(cont.)*

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## **Access MAR and assigned municipalities**

- Authentication is based on users email address
  - Each user must have unique email address
  - Email must match eRETR/Manage Users system email – review and update in the Manage Users system, if necessary
  - First-time login generates an email to the user, with a user-specific link to access the system
- Managing user access and municipal access is unchanged
  - Use eRETR/Manage Users to approve and manage assessment staff
  - Continue to notify Equalization district offices of changes to municipalities assessed

# 2019 MAR *(cont.)*

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## **User Detail page**

- Displays information about user
  - Name, phone number, and email address
- List of municipalities and delegations (assessment staff)
- First time log-in – review information
- Notify Equalization district office of any changes
- Eventually will be used to maintain user information and manage delegations

## (T) User Details

### User Information

### Offices you hold

### Authorities delegated to you by others

### People you've delegated authority to

Email Address:

Name:

Phone:

Fax:

Address:

[← Previous](#)

[Next >](#)

## (T) User Details

### User Information

### Offices you hold

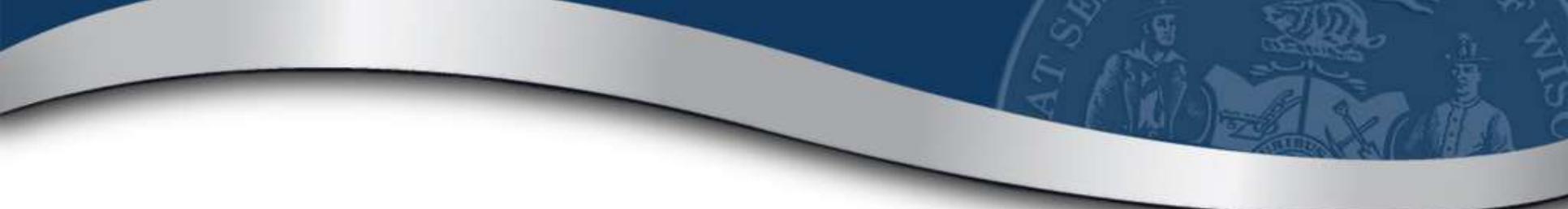
### Authorities delegated to you by others

### People you've delegated authority to

✘ Clerk/Treasurer	VILLAGE OF MENOMONEE FALLS	vault
✘ Clerk	CITY OF SUN PRAIRIE	vault
✘ Treasurer	CITY OF SUN PRAIRIE	vault

[← Previous](#)

[Next >](#)



## 2019 MAR (*cont.*)

---

### Form changes

- New Municipal Assessment Report (MAR) and TID Assessment Report (TAR) for 2019
  - MAR and TAR combined into a single form
  - "TAR" no longer exists
    - Only municipalities with TIDs will see a TID section on the MAR
- All MAR filings will occur through the DOR online filing application

## Filing instructions

1. Enter your co-muni code or municipality name
2. As you complete the form:
  - Follow the form instructions on the right side panel
  - Check for accuracy
  - "Save" periodically
3. Attach documents, if required
4. Click "Submit" when the form is complete
5. Print and/or save a copy for your records, including your confirmation number

**Filing deadline** - May 31, 2018

**Need help?** Contact DOR at:  
[lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)  
(608) 264-6892  
(608) 266-2569

### Watch for these symbols

-  Help is available for the field
-  There is an error for the field
-  This is a required field
-  There is a warning for the field

## Municipality Information

Enter at least three numbers of the Co-muni code or three letters of the Municipality name; then select the appropriate municipality.

Select appropriate municipality from the list below

- 13251 - DANE COUNTY - CITY OF MADISON

Year

Report type

Exit

Start Filing

CITY OF MADISON  
13251

Due Date:  
May 31, 2018

Report Type:  
ORIGINAL

- Save
- Submit
- Print
- Exit
- Help

 Back

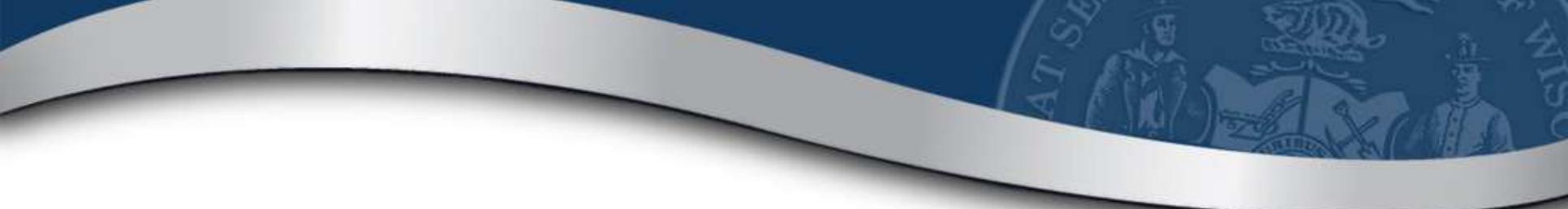
 Municipality Info 

Next 

Assessment Year	Report Type	Co-muni code	Auth Code
2017	ESTIMATE  	13251	.0390
County Name	Muni Type	Muni Name	
DANE	CITY	CITY OF MADISON	

Watch for these symbols

-  Help available
-  Error in field
-  Required field
-  Warning in field



## 2019 MAR (*cont.*)

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### Form changes

- Fields removed
  - Software version
- New fields
  - Employment Type
  - Anticipated Open Book date
  - Final Open Book date
- Single form, but separate fields for level of assessment
  - Municipal Estimated Level of Assessment
  - TID Estimated Level of Assessment

## Assessment Information

Assessment Type

\* Select ...

Anticipated Open Book Date

*mm/dd/yyyy*

Final Open Book Date

*mm/dd/yyyy*

MAR Estimated Level of Assessment %

\*

CAMA Software Name

\*

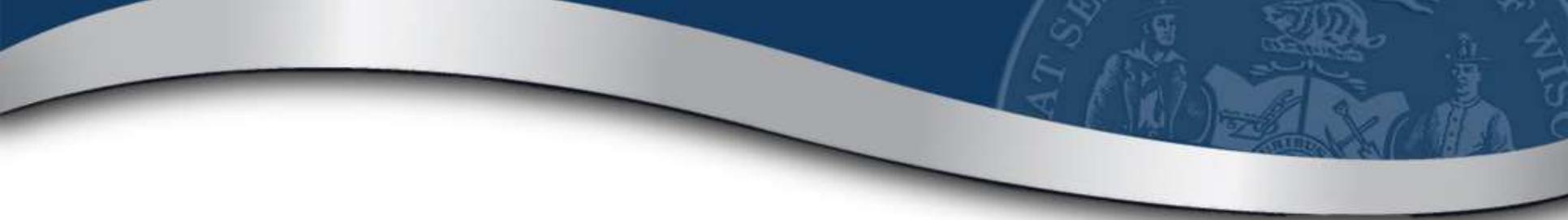
Anticipated Board of Review Date

*mm/dd/yyyy*

Final Board of Review Date

*mm/dd/yyyy*

TID Estimated Level of Assessment %



# 2019 MAR *(cont.)*

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## Form changes

- Simplified category titles
  - Example: "Gains or Losses in Territory by Annexation or Boundary Adjustment" is now "Annexation"
- Click the question to view full description
  - Matches text from the previous MAR

## Class 1 - Residential

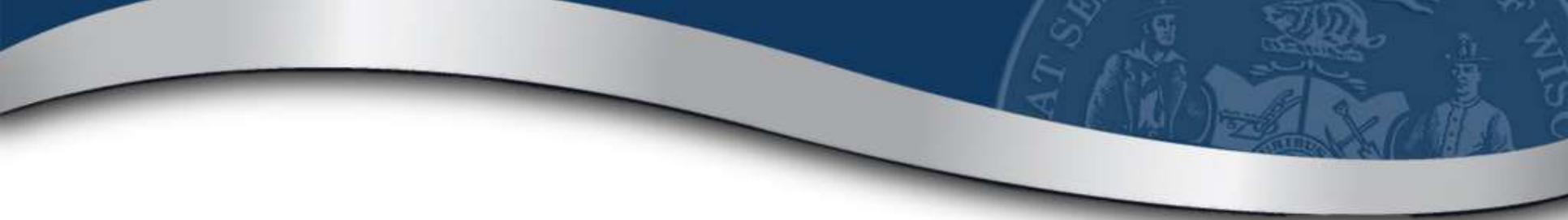
	Prior Year SOA	Current Year Assessment
Land Parcel Count	67,930	*
Improvement Parcel Count	66,352	*
# Acres	11,848	*
Land Assessed Value	4,326,367,800	*
Improvement Assessed Value	11,405,780,800	*
Total Assessed Value	15,732,148,600	0

## Annexation

	Increase ?	Decrease ?
Land		
Improvement		
Total	0	0

Names of all municipalities losing territory and comments

Names of all municipalities gaining territory and comments



# 2019 MAR *(cont.)*

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## Form changes

- Classes 4, 5, 5m, 6, & 7
  - Collecting total assessed value for each subclass, including specialty acres

## Class 4 - Agricultural

	Prior Year SOA	Current Year Assessment
Parcel Count	820	*
# Acres	2,736	*
Total Assessed Value	727,200	*

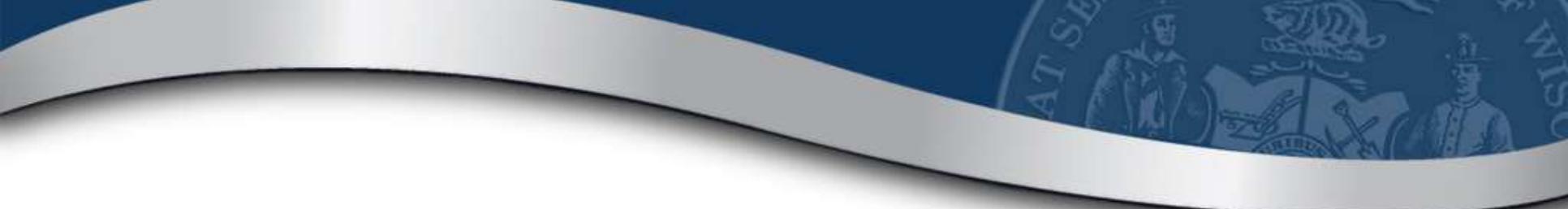
## Acre Information

	Acres	Total Assessed Value
1st Grade Tillable	<input type="text"/>	<input type="text"/>
2nd Grade Tillable	<input type="text"/>	<input type="text"/>
3rd Grade Tillable	<input type="text"/>	<input type="text"/>
Pasture	<input type="text"/>	<input type="text"/>
Cranberry Bed	<input type="text"/>	<input type="text"/>
Total Class 4	0	0

Optional Acre Information (acres must also be included above) 

Orchard	<input type="text"/>	<input type="text"/>
Christmas Tree	<input type="text"/>	<input type="text"/>
Irrigated/Muck	<input type="text"/>	<input type="text"/>
Aquaculture Ponds	<input type="text"/>	<input type="text"/>
Frac Sand Agriculture	<input type="text"/>	<input type="text"/>
All Other Specialty	<input type="text"/>	<input type="text"/>

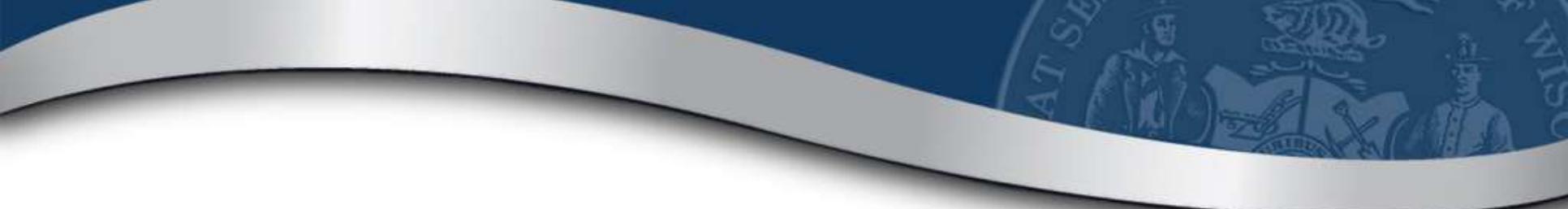
All Other Specialty Type(s) Description



# 2019 MAR – TID Reporting

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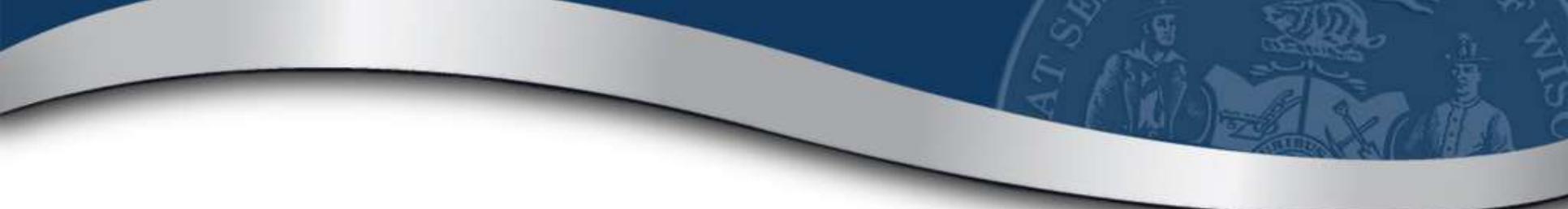
- For municipalities with TIDs, TID reporting follows municipal section
- Report values separately for Real Estate and Personal Property



# 2019 MAR – Preparer Information

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- Last section of form collects information about preparer
  - Signature statement
  - Presents list of form errors and warnings
  - When error free, filer can Save, Submit, and Print



# 2019 MAR – Submission

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## **After submission, receive confirmation page**

- Last opportunity to print and save form
- Page displays important submission information
  - Submission date and time
  - Confirmation number
  - Filing Type – Original or Amended

## (S) 2017 MAR Form MAR

TOWN OF ALBION  
13002

Due Date:  
May 31, 2018

Report Type:  
ORIGINAL

Save

Submit

Print

Exit

Help

You successfully submitted your report. Before leaving this page, select "Print" on the left side panel to print/save a copy for your records.

Comuni code: 13002

Submission date: 10-12-2018 12:06 PM

Confirmation: MAR2017033601539364000922

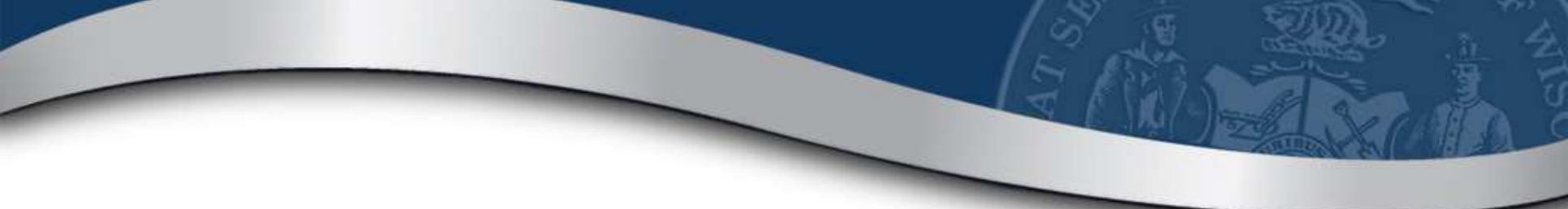
Submission type: ORIGINAL



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# **Technical & Assessment Services**

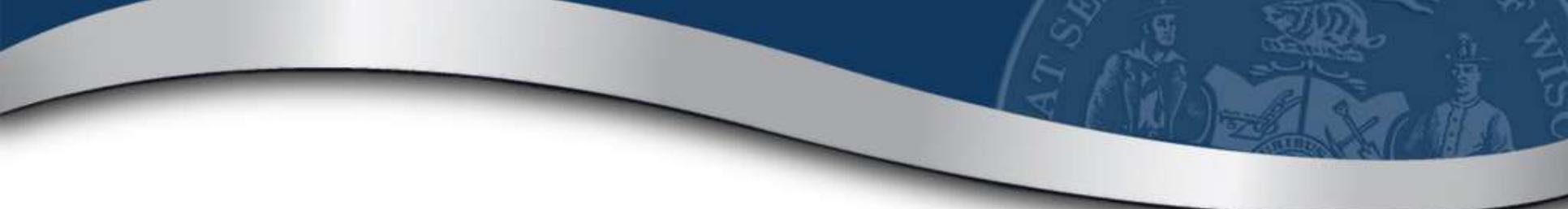
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# Topics of Discussion

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- General announcements
- Assessor certification
- 2019 Property Assessment Manual and Forms
- Property record cards
- Requirements and reminders



# General Announcements

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- Contact sheet – handout
- Staff changes
  - New: Sarina Wiesner and Brenda Soldner



# General Announcements (*cont.*)

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## Form and Application Update Process – summary

- Changes collected through July 31
  - Public comments
  - Assessor requests
  - Law changes
  - Court cases – published appellate court and supreme court decisions
  - General updates and clarification
- Potential exceptions to July 31 – law change, court case

# Assessor Certification

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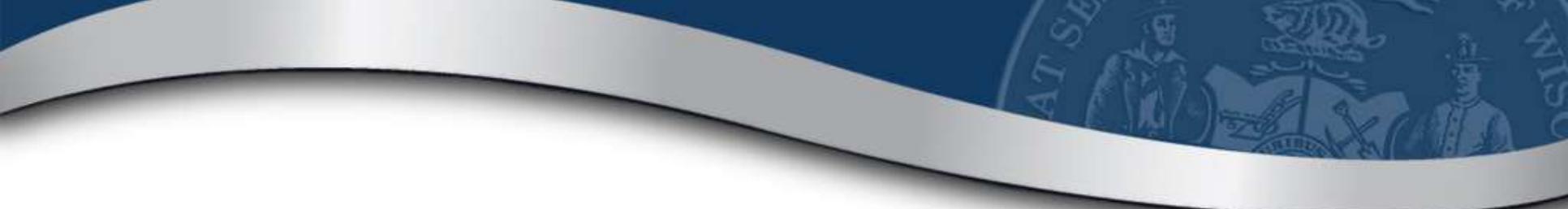
- Changes to assessor certification levels by municipality
- DOR announced at 2016 and 2017 Annual Assessor Meetings
- Updated levels based on 2016 Equalized Value Commercial
- 2018 WPAM
  - Assessor 3: > \$1 Billion (21 municipalities)
  - Assessor 2: \$100 Million to \$1 Billion (126 municipalities)
  - Assessor 1: < \$100 Million (1,705 municipalities)



# Assessor Certification (*cont.*)

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- Timeline
  - August 1, 2017 – part of draft 2018 WPAM
  - Published in 2018 WPAM
  - Effective 2019
- Notifications to assessors of municipalities with certification level change
  - Week of April 30, 2018
  - Week of August 27, 2018

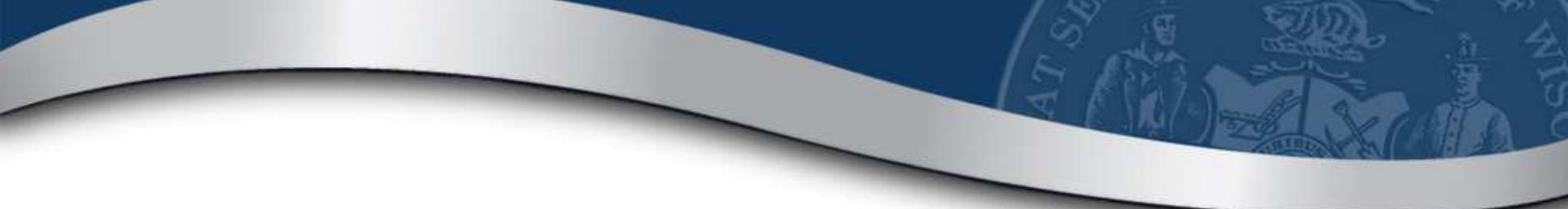


# Assessor Certification (*cont.*)

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## Chapter Tax 12 Update

- Scope statement published August 13, 2018
- Scope hearing September 19, 2018
- Objective of revisions – modernize language and process for:
  - (1) certification exams
  - (2) format of education and
  - (3) certification levels
  - Current language – paper processes, traditional classroom training, is out of date with electronic standards
  - Updated rule will allow for exams, education, certification levels that align with current practices and standards



# Assessor Certification (*cont.*)

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## Training Update

- New platform to provide training
- Online through the State's STAR system
- Integrates ability to show videos, PowerPoint slides, ask questions, identify who completed and when
- Implementation is planned to coincide with the online version of DOR's 2018 Annual Assessor Meeting
- Additional opportunities to follow – property record card

# 2019 Wisconsin Property Assessment Manual

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- Draft posted August 1, 2018
- Public hearing August 22, 2018
- Summary of updates:
  - Updated assessor cert list – T. of Menasha now V. of Fox Crossing (Ch 2)
  - Updated trespass information (Ch 5 and Ch 6)
  - Updated transfer of assessment records information (Ch 8)
  - Updated trending information (Ch 10)
  - Updated potential gross income definition for consistency (Ch 13)
  - Updated expense form reference (Ch 13)

# 2019 Wisconsin Property Assessment Manual *(cont.)*

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- Summary of proposed updates:
  - Added Thoma v. V. of Slinger – classification based on use (Ch 14)
  - Updated Chapter Tax 18 Conservation Programs (Pages 2, 3, 4, and 7)
  - Updated residual land valuation (Ch 15, all pages)
  - Removed "Office" from PA-003, Title of Schedule D (Ch 17 and Ch 19)
  - Updated Manufacturing and Utility assessment information (Ch 18)
  - Clarified March 1 due date (Ch 19, Ch 20)
  - Case summaries – Petroleum v. MKE, Metropolitan v. MKE, Kaskin v. Kenosha, Thoma v. Slinger (Ch 22)

# 2019 State Prescribed Forms

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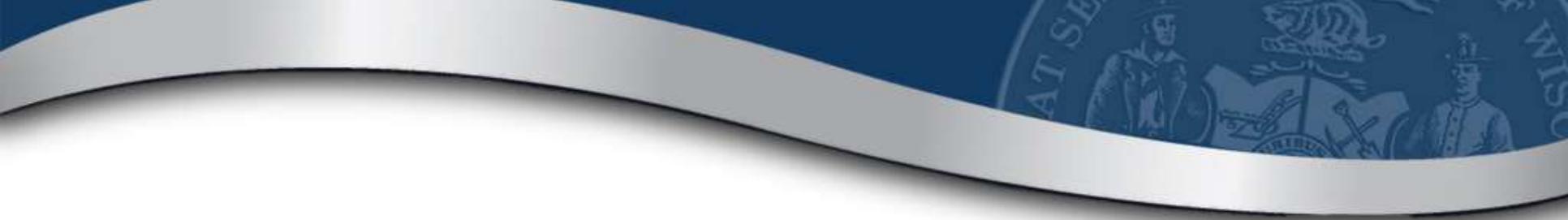
- PA-003: Statement of Personal Property
  - Annual updates, removed "Office" from Title of Schedule D
- PE-106: Fixed Asset Schedule – Annual updates
- PA-115A: Objection to Real Property Assessment
  - Include timeframes for property sale and changes (within past 10 years)
- Using a version other than state prescribed form?
  - Submit to DOR for approval [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)
- Requesting Notices or Rolls from the County?
  - Submit 10 business days in advance



# Annual Assessment Report (AAR)

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- No changes for 2019
- Discussions on future of AAR post 2019
- DOR July survey included questions to assessors and municipal officials on AAR:
  - Assessors generally did not find value in it
  - Municipalities found some value, but showed contractions in comments
- Provide comments – [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)



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# Property Record Cards

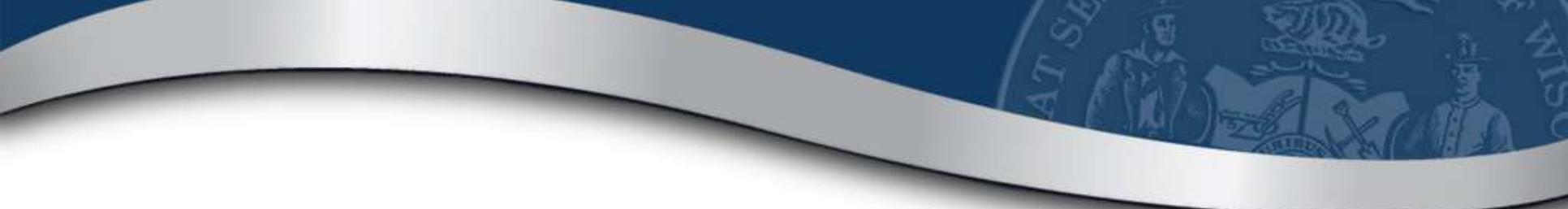
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# Before becoming a Municipality's Assessor

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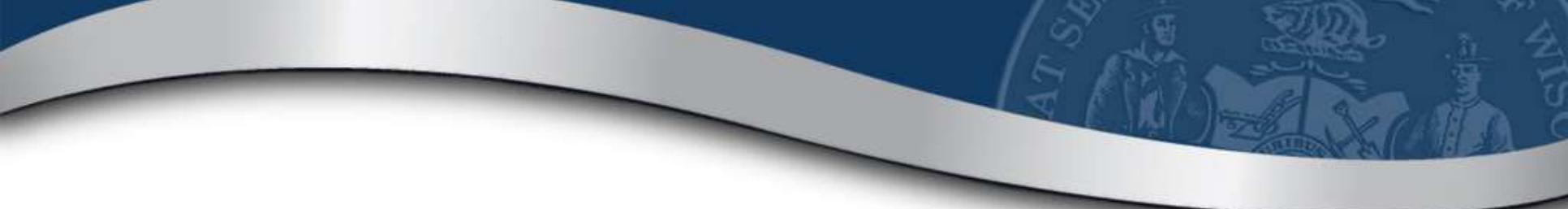
- Review paper and electronic records
- Compare to WPAM requirements
- Determine impact for contract with municipality
- Assessor who signs assessment roll responsible for assessment process and records compliance with state law and WPAM



# Required Items

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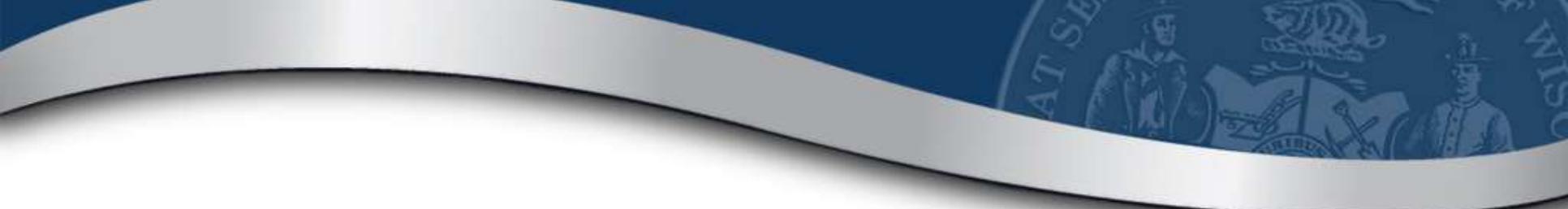
- Land sketch/parcel map
- Improvement photo
- Improvement year built
- Cost, design adjustments, quality grade, local modifier
- Inspection information
- Value determination documentation



# Inspections

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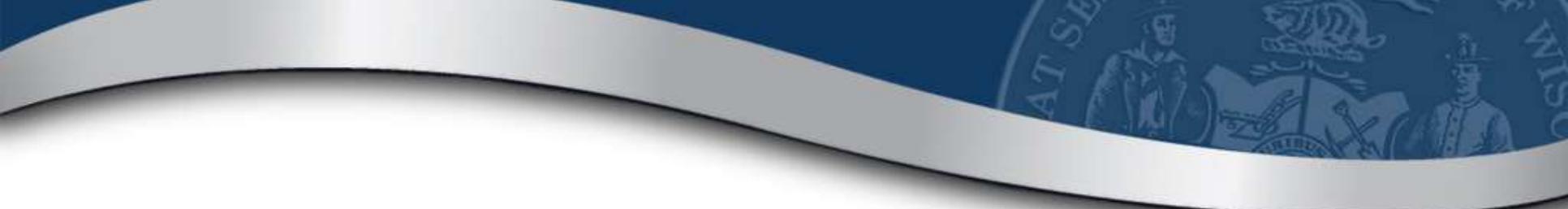
- New construction
- Demolitions
- Remodeling
- Annexations
- Exemptions – review current, new requests



# Classification

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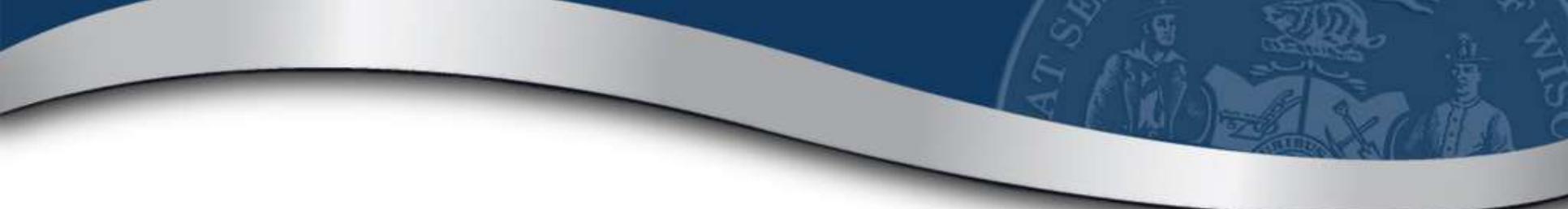
- Physically inspect each year
- Collect additional information
  - Questionnaires
  - Interview property owner
- Determine eligibility
  - Agricultural
  - Agricultural forest
  - Undeveloped
  - Drainage ditch



# Sales

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- Review each real estate transfer return
- Inspect each property that sold – review characteristics at time of sale
- Collect additional information – ex: questionnaires, interviews
- Report sales and assessment date to DOR
  - Validate usability of sales
  - Verify sales attributes



# Provide Records to Municipality

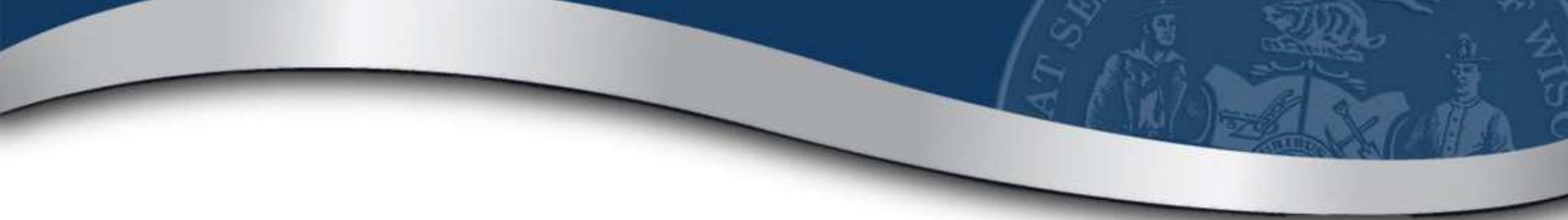
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- Within 30 days after close of BOR
- All paper records (ex: questionnaires, photos, sketches)
- Electronic data in format native to software
- Electronic data in generic format (comma delimited text)
- Data definition file

# Assessment Information

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- Property of municipality
- Assessment records are generally open, public, records
  - Requests can be verbal, email and anonymous
  - Municipality should have open records policy/process – who has authority to respond, provide records
- Open record resources
  - State laws – 19.35, 70.35(3), 70.995(12), 76.30, 77.265, others
  - Administrative code – Tax 12
  - [doj.state.wi.us/office-open-government/office-open-government-resources](https://doj.state.wi.us/office-open-government/office-open-government-resources)



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# **Requirements and Reminders**

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# Assessor Requirements

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- Issue Agricultural Conversion Charge Notices when land converts from agricultural use
  - State laws (sec. 70.365, 74.485, Wis. Stats.) require the assessor to distribute notices when land converts from agricultural
  - See DOR conversion charge guidelines, conversion charge notice form
- Drainage district corridor assessment – NEW for January 1, 2017 assessments
  - State law (70.32(5), Wis. Stats.) requires the assessment of drainage district corridors in the same class as the land adjoining the corridor
  - See DOR December 18, 2017 email

# Assessor Requirements *(cont.)*

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- Property owner notice when viewing interior – NEW for November 28, 2017
  - State laws (70.05(4M), 70.05(4n)) provide requirements when an assessor accesses a property
  - See DOR December 11, 2017, February 1, 2018 emails
- Board of Review (BOR) – NEW for 2018
  - State law (70.47(1), Wis. Stats.) requires BOR to meet annually during 45-day period starting 4th Monday of April and no sooner than 7 days after last day the assessment roll is open for examination under 70.45
  - See DOR December 11, 2017, February 1, 2018 emails

# Assessor Requirements *(cont.)*

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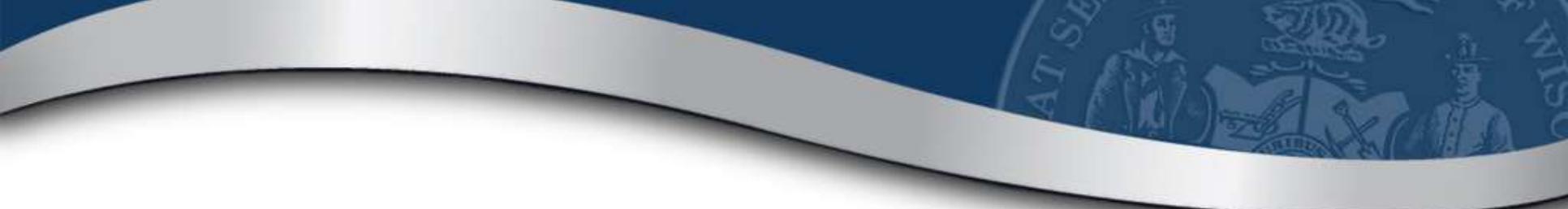
- 2018 Personal Property – NEW for 2018
  - State law (70.111(27), Wis. Stats.) exempts property that was or would be reported on Schedule C - Machinery, Tools and Patterns
  - State law (70.11(39), Wis. Stats.) no longer requires providing computer values to receive exemption (Schedule D-1)
  - If a property owner disagrees with your taxability determination, claim of unlawful tax process is available
  - See 2017 DOR Annual Assessor Meeting (see slides 17-21) and associated questions and answers (see Sections A and B)



# Annual Assessor Reporting

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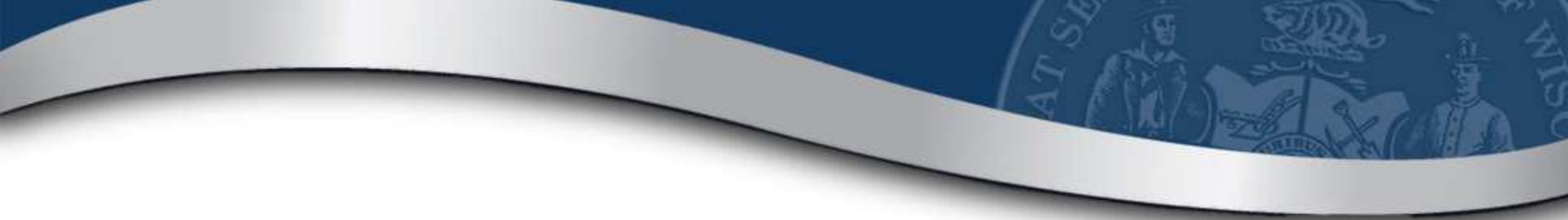
- Real Estate Sales
  - Determine if sale is valid and characteristics at time of sale
  - DOR uses to determine Equalized Values
  - Prior year sales information due by 2nd Friday in February
- Municipal Assessment Report
  - Summary of assessment changes
  - DOR uses to determine Equalized Values and TID Values
  - Due 2nd Monday of June



# Annual Assessor Reporting *(cont.)*

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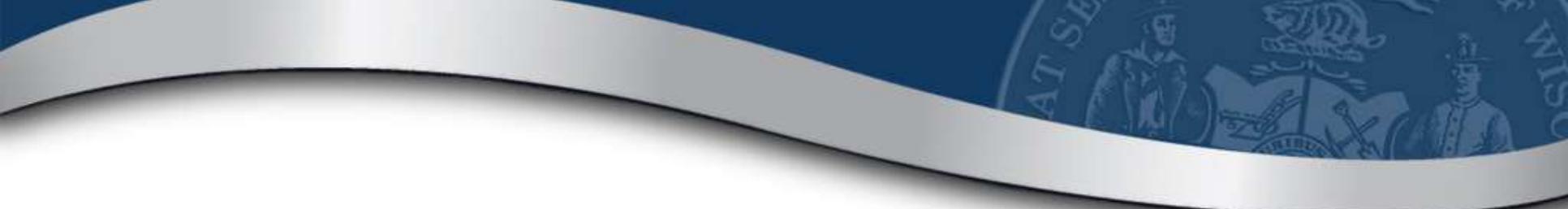
- Annual Assessment Report
  - Documents assessment work completed
  - Provided to municipality and DOR
  - Given to municipality at or before BOR
  - Due to DOR 30 days after BOR



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# **Manufacturing & Utility**

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# Manufacturing Discussion Topics

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- Contact list and district map
- Telecommunication towers
- Manufacturing classification
- New construction
- Notification rolls
- Website – Manufacturing landing

# Telecommunication Tower Assessment

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- January 2018 – DOR clarified classification of towers
  - Locally assessed vs. DOR (utility assessment)
- Definitions (sec. 76.80, Wis. Stats.):
  - "Telephone company" – provides "telecommunication services"
  - "Telecommunication services" – transmission of voice, video, facsimile or data messages, but does not include:
    - Video services – sec. 66.0420 (2)(y) – cable, IPTV
    - Radio
    - One-way radio paging



# Tower Company – Locally Assessed

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- Tower company – owns or manages property that provides a location for placement of transmission equipment
- Tower companies:
  - Do not operate the transmission equipment located on their property
  - Do not transmit voice, video or data with their property
  - Do not provide "telecommunication services"
  - Are not "telephone companies"
  - May only manage leasing for a telco owner – verify ownership
- Local assessment – towers and equipment owned and operated by a tower company (or other non-telco entity)

# Telephone Co. Property State Assessed

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- DOR annually publishes list of state-assessed telephone companies: [revenue.wi.gov/Pages/Utilities](http://revenue.wi.gov/Pages/Utilities)
- Towers and equipment owned by "telephone companies"
  - When owned by a "telephone company" they are assessed by DOR
  - May be located on land owned a telephone company or leased land
  - Site may be managed by a tower management company
- Tower real estate – generally
  - DOR assesses the land (real estate) when owned and used by a telephone co and predominant use is "telecommunication services"
  - Leased locations (land) are locally–assessed to the landowner – often a small area of a larger parcel
    - Telcos report personal property located there to DOR

# Elements of a Cell Tower Site (Tower Co)

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- Locally-Assessed Property – Tower company property
  - Tower company owns the land and infrastructure
  - Maintains their real and personal property improvements
    - Tower, foundation/piers, pad, fencing, access drive, lighting, power meter cabinet
    - Grounding system (underground) – connected to everything on site including tower, fencing, cabinets, shelters, ice bridges
  - Usually built to support 3-5 tower tenants
  - Signage required by law

# Elements of a Cell Tower Site (Tower Co) *(cont.)*

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- Carrier Equipment (Telco tower tenants) – DOR-assessed
  - Equipment shelters – commonly pre-fabricated aggregate concrete panels
  - HVAC units, backup power generator, entry panel and battery backup
  - Radio units, antennas and mounts, backhaul equipment, ice bridge
  - Equipment cabinets – becoming more common
- Identification of carriers
  - Signage on shelters
  - Locks on fence also ID carriers

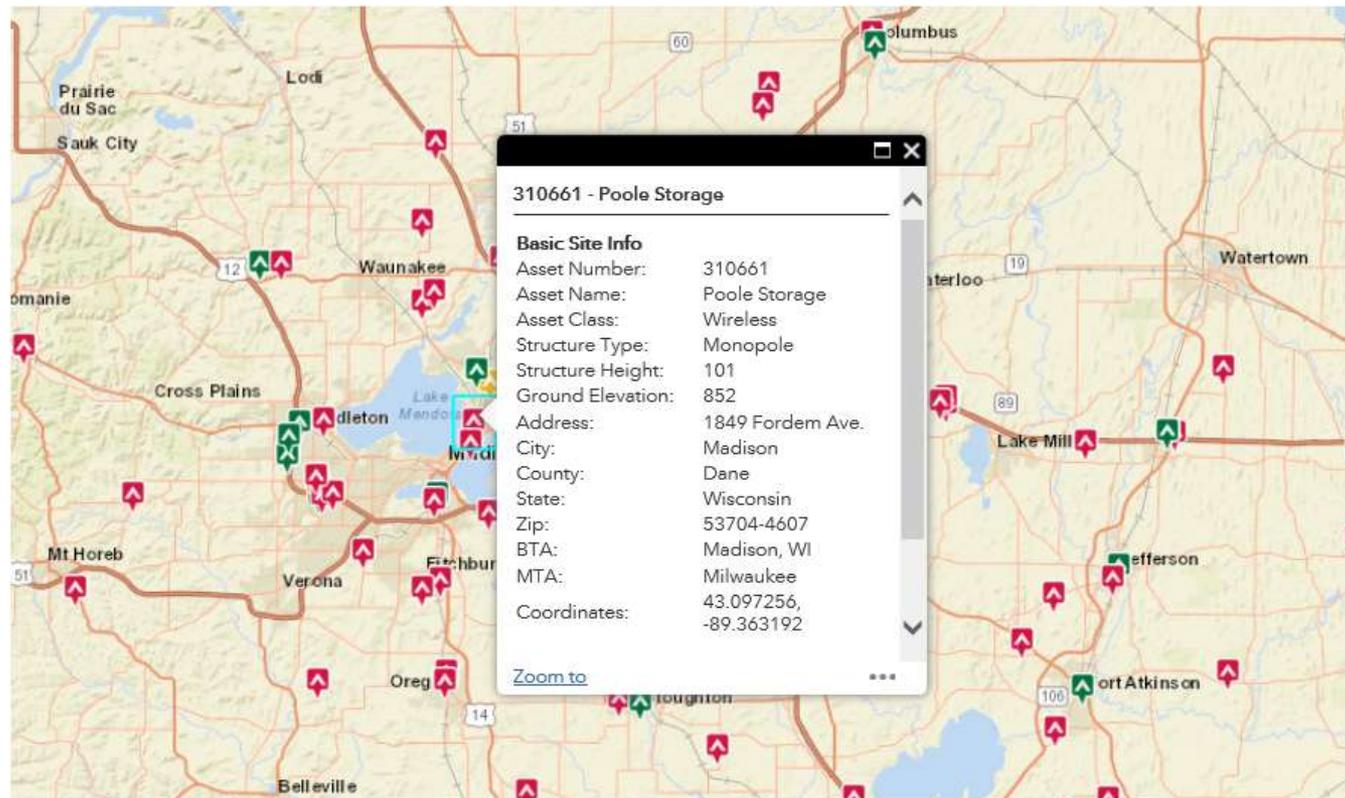
# Identifying Tower Sites and Ownership

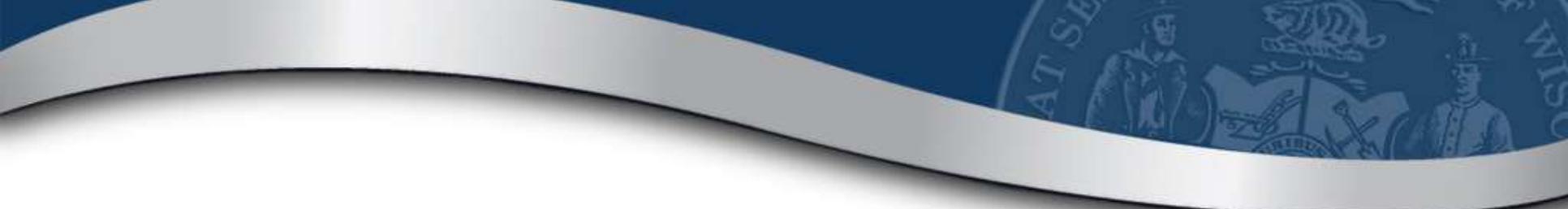
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## Sources of information

- FCC – Antenna Structure Registration
  - Searchable database of antennas >200' above ground level
  - Tower type and specs, ownership, location, status, history
- County land information – mergers may not be recorded
- Municipal/County Building Permits
  - Permits for antenna or towers – location data may be inaccurate
- Tower Company websites
  - Many contain contact information, map tools, documents, site plans
- Signage – on site required by law
- Other websites – ex: [cellreception.com/towers](http://cellreception.com/towers)

# Example: American Tower Website



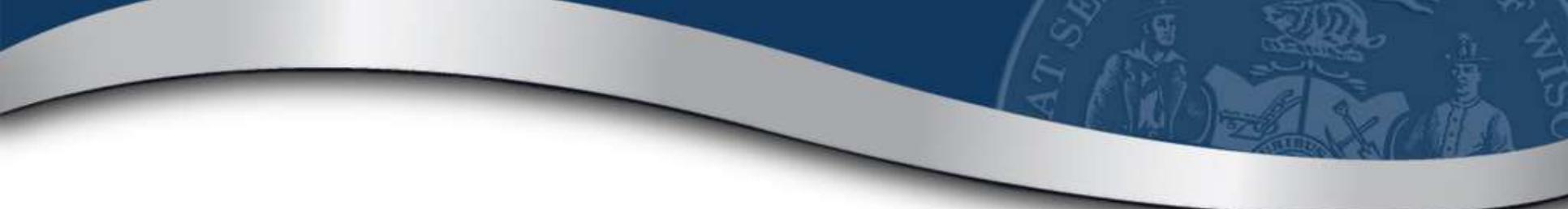


# Telecommunication Towers

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## Summary

- Identify location of telecommunication towers in your municipality
- Verify ownership of the telecommunication tower
- Review state-assessed telephone company list in January
  - Tower owned by state-assessed telco – assessed by DOR
  - Tower owned by tower company or other non-telco – locally assessed
- Carrier equipment of state-assessed telephone companies assessed by DOR



# Manufacturing Classification

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- Manufacturing classification timeline
  - Manufacturing classification requests due by **March 1** (s. 70.995(5))
  - DOR reviews business activities of the establishment at the location
  - Only DOR may determine manufacturing classification (s.70.995 (4))
  - Classification changes confirmed via letter to assessor, clerk, lister
  - Classification decisions may be appealed to the board of assessors
- Manufacturing classification of personal property
  - Initial classification is for manufacturing personal property
  - DOR may assess all or part of the personal property of a qualifying manufacturing establishment
- Real estate classification depends on substantial use
  - Amount of parcel/building used/occupied in manufacturing



# New Construction

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- Report new construction on manufacturing parcels to DOR
  - Property owners should report annually on M-R
  - Important for municipal levy limit calculations
- Types of information to pass on to DOR
  - Building permits
  - Sale or expansion of manufacturing parcels
  - Sale of large agricultural parcels that may be used in manufacturing (frac or mining)
  - Economic influence, zoning changes, TID creations or closings
  - New regional industry information



# Notification Roll Review

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- Published online prior to February 15 (s. 70.995(6))
- Review notification rolls for errors and omissions
  - Missing manufacturing RE parcels or PP accounts
  - TID codes
  - School district/Union high codes
  - Special district codes
- Other DOR rolls available online include:
  - Full Value Rolls (June)
  - Equated Rolls (October/November)
  - Omitted Property and Correction of Error (October/November)
  - All rolls are available online after issuance

# After Notification Roll

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- Classification request deadline is after February 15
  - Classification decisions may not be finalized until early April
  - Assessor-DOR communication is important during this time period
- Exchange of information with DOR is important to establish accurate municipal assessment roll
  - Do not shift real estate parcel or personal property to manufacturing classification until you receive official notification from DOR
  - Double assessment or omitted property may otherwise result
- DOR add/delete (shift) letters sent to assessor include:
  - Site address, local parcel number, TID, School and Special Districts
  - Records sent from assessor to DOR should list all tax districts



# Manufacturing Website

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[revenue.wi.gov/Pages/Manufacturing/home.aspx](https://revenue.wi.gov/Pages/Manufacturing/home.aspx)

- Online services – taxpayers and preparers
- Assessment rolls
- Reports
- Appeals and objection forms
- Guides
- Resources
- Common questions
- Common forms



# Telco and Utilities Website

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[revenue.wi.gov/Pages/Utilities/Home.aspx](https://revenue.wi.gov/Pages/Utilities/Home.aspx)

- Reports available in January 2019
- Telephone Companies Assessed by DOR
- Telco Real Estate Notification Rolls – Telco real estate assessed by DOR
- Common questions
- Information on other utility taxes

# Additional Information

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- Assessor training – [revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu](https://revenue.wi.gov/Pages/Training/assessor-certification.aspx#edu)
- Manual and other publications – [revenue.wi.gov/Pages/HTML/govpub.aspx#property](https://revenue.wi.gov/Pages/HTML/govpub.aspx#property)
- Reports – [revenue.wi.gov/Pages/Report/Home.aspx](https://revenue.wi.gov/Pages/Report/Home.aspx)
- Common questions – [revenue.wi.gov/Pages/FAQS/home-pt.aspx](https://revenue.wi.gov/Pages/FAQS/home-pt.aspx)
- Email lists – [revenue.wi.gov/Pages/HTML/lists.aspx](https://revenue.wi.gov/Pages/HTML/lists.aspx)



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**Thank you!**

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# 2018 Annual Assessor Meeting Questions

The following questions were asked during the 2018 DOR Annual Assessor Meetings conducted in Eau Claire, Wausau, Green Bay, Madison and Waukesha. Please refer to the [Wisconsin Property Assessment Manual](#) (WPAM) for more detail on many of these subjects.

## A. Municipal Assessment Report (MAR)

### 1. Are there Internet browser specifics on accessing the new MAR?

- There are no browser restrictions; however, DOR supports and tests our forms using Internet Explorer and Google Chrome

### 2. Does new Tax Incremental District (TID) information auto-fill from the preceding year?

- If the TID existed in the prior year, the total prior year value auto-fills in the form
- If the TID is new, there is no prior year data to auto-fill

### 3. If I submit the MAR using my CAMA system every year, do I need to do anything to submit using CAMA in 2019?

- DOR will provide CAMA vendors with the updated file schema (file layout). If a CAMA vendor needs to modify their system, they will inform their customers of the changes.

### 4. Once I submit my data using CAMA, can I look up what I submitted by logging into the MAR form?

- Yes

### 5. Does the system send the confirmation number to an email address?

- No. The system does not have that capability.

### 6. Can the system feed the confirmation number back into a CAMA system?

- No. The system does not have that capability.

### 7. Do I need to re-authenticate for each municipality?

- No. Authentication is associated with the user, and the user's computer and internet provider. It is not associated with a specific municipality.
- After you complete the authentication step and access the filing system, you are able to file for any municipality you assess

### 8. Will I be able to access prior year submissions in the new system?

- No. You cannot access prior year submissions directly from the system. Therefore, it is important to save a copy of the submission to your computer.

## B. Telecommunication Property

### 1. Is telecommunication property valued as real estate or personal property?

- Telephone company property includes real estate and personal property. Personal property includes outside plant (cable, wire and poles); central office equipment (circuit and switch); administrative office furniture and equipment; towers; antennae; and supplies.

### 2. Are there any cases where both local and DOR assess the same telecommunication property?

- There is no case where local and DOR assess the same telecommunication property. A list of state-assessed telephone companies is published on DOR's website each year.
- Telecommunication personal property is exempt from the local property tax administered under Chapter 70 of the Wisconsin Statutes
- Real estate may change use to or from telecommunication use. When this occurs, the property is shifted from local property assessment to state telecommunication property assessment tax and vice-versa.

# 2018 Annual Assessor Meeting Questions

### 3. Is a telecommunication property ever exempt?

- Yes. Telephone company property is exempt from the local property tax administered under Chapter 70 of the Wisconsin Statutes.

### 4. What happens to the value when personal property goes away?

- Until legislation is passed, any effect of Chapter 76 telephone company property is speculative.

## C. General

### 1. Do assessors need to produce a paper property record to comply with requirements in the Wisconsin Property Assessment Manual (WPAM)?

- Yes. If requested, assessors must have the capability to produce a paper property record. See page 7-39 of the WPAM. Assessors may develop an assessment system property record and submit to DOR for approval if the record is different than the state prescribed version. Send the proposal record to [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov).
- See WPAM pages 7-2, 7-35 through 7-41 for additional information

### 2. What is the process when an assessor is denied entry and cannot obtain interior information?

When denied an interior entry, the assessor must still follow state law, the WPAM, and assess property at its market value. The assessor must make reasonable attempts to obtain and verify information to determine the assessment based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings. The assessor must be able to defend the assessment in relation to the assessment of similar properties.

### 3. Do crops need to be harvested annually for the land to qualify as agricultural?

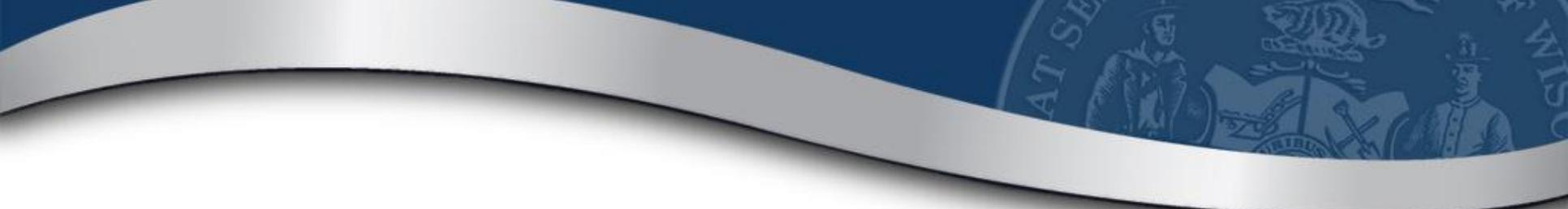
Generally, yes. Crop harvesting supports the agricultural classification requirement of a devotion primarily to agricultural use.

- Land qualifying for agricultural classification is devoted primarily to a qualifying agricultural use during the prior production season and compatible with agricultural use on the January 1 assessment date
- Use caution when removing lands from the agricultural classification if the property experienced drought or flooding. The assessor should look at the property's history, the property owner's intent, and the conditions of nature when determining whether the property should be removed from agricultural classification.
- See WPAM Chapter 14, 14-3 and 14-7
- Reminder: classification reviews are an annual requirement

### 4. Do deer plots qualify as agricultural land?

Generally, no:

- Land qualifying for agricultural classification is devoted primarily to a qualifying agricultural use during the prior production season and compatible with agricultural use on the January 1 assessment date
- The key to classification is actual use, Chapter Tax 18.05, Wis. Admin. Code, lists subsectors 111 and 112 of the North American Industry Classification System (NAICS) of the U.S. Office of Management & Budget as qualifying agricultural uses. Game preserves, hunting preserves, and game propagation are listed under subsector 114 and not agricultural.
- See WPAM Chapter 14, 14-8 – 14-10



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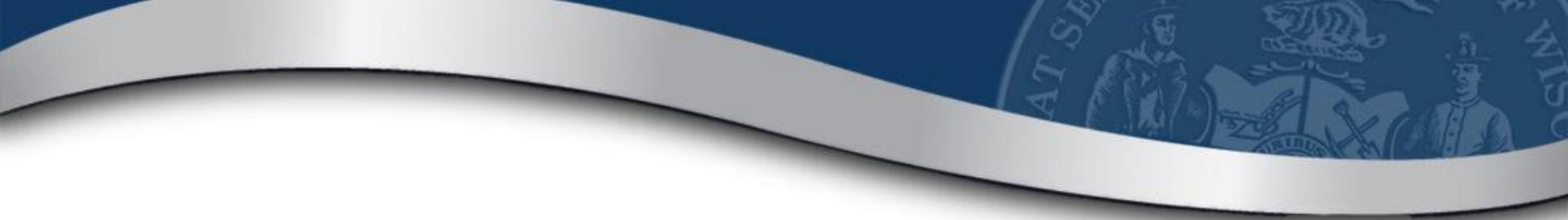
# **2018 WI Property Assessment Manual**

Volume 2 Update

Residential, Apartments, and Agricultural

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Eau Claire, Wausau, Green Bay, Madison and Milwaukee  
November 2017



# Presenters

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**Leo Kolaszewski**

Property Assessment Supervisor, Green Bay District

**Megan Lukens**

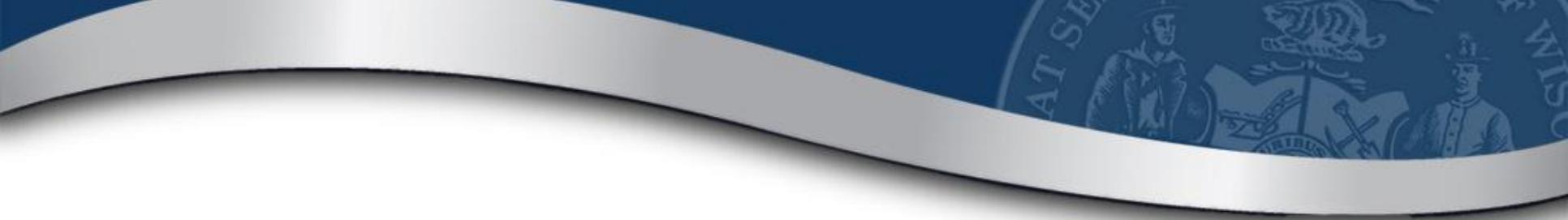
Supervisor, Office of Technical & Assessment Services



# Agenda

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- Project summary
- Updates to Volume 2
  - Property Record Card change
  - Costing methodology
- New home styles
- Questions



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# Project Summary

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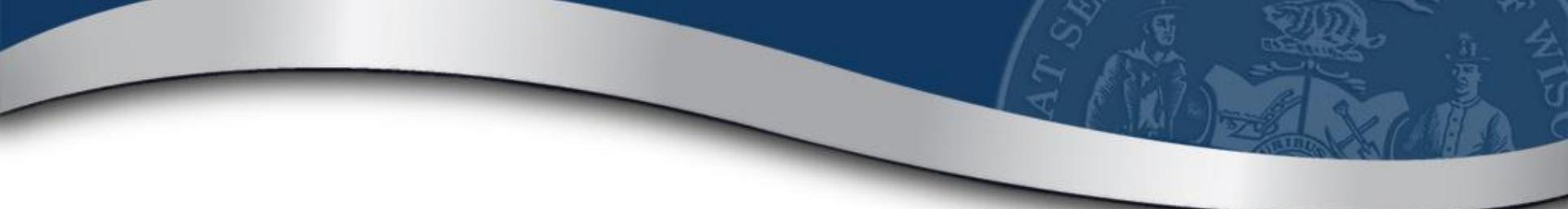


# Volume 2 Project Summary

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## Volume 2

- Property record card definitions and examples
- Listing codes and standards
- Costs for residential, apartments and agricultural improvements
- Last updated for 2001 assessment
- Modifiers provided to 2001 costs through January 1, 2017

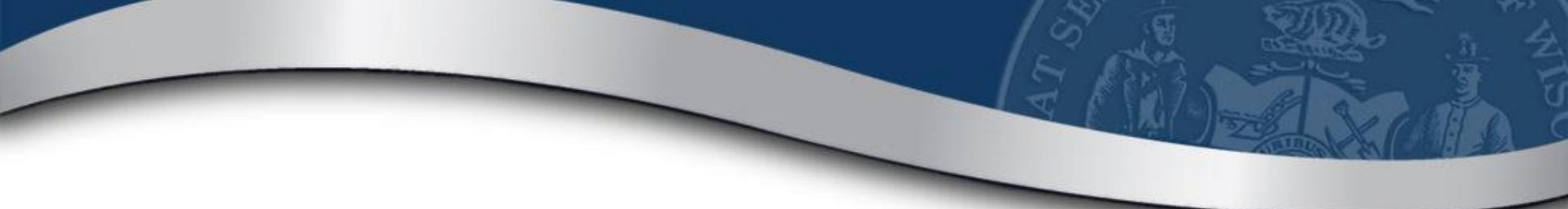


# Volume 2 Project Summary (*cont.*)

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## 2018 Volume 2

- Data available in PDF/database formats
- Updated base costs and photos for existing structure types
- Timeline
  - Fall 2016 – January 1, 2017 modifiers posted for current V2
  - 2016 DOR Annual Assessor Meeting – DOR outlines project
  - June 2017 – database schemas available to assessors and software vendors
  - Fall 2017 – updated cost manual available in PDF and database formats
  - 2017 DOR Annual Assessor Meeting – training on updated V2
  - Fall 2018 – January 1, 2019 modifiers posted for updated V2

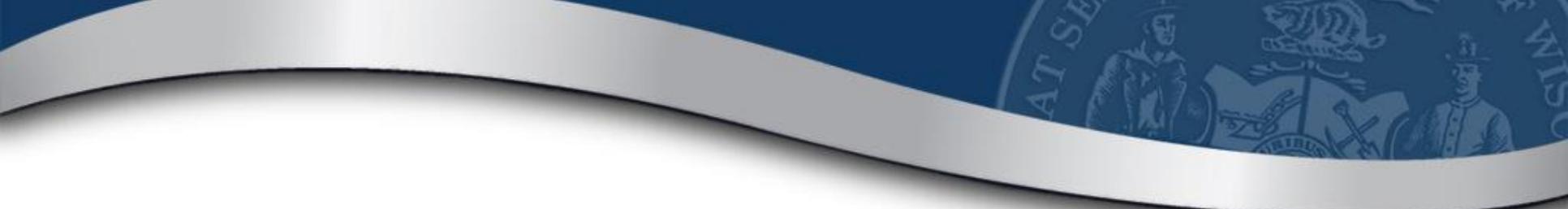


## **Volume 2 Project Summary (*cont.*)**

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Assessor vendors contacted (based on MAR data)

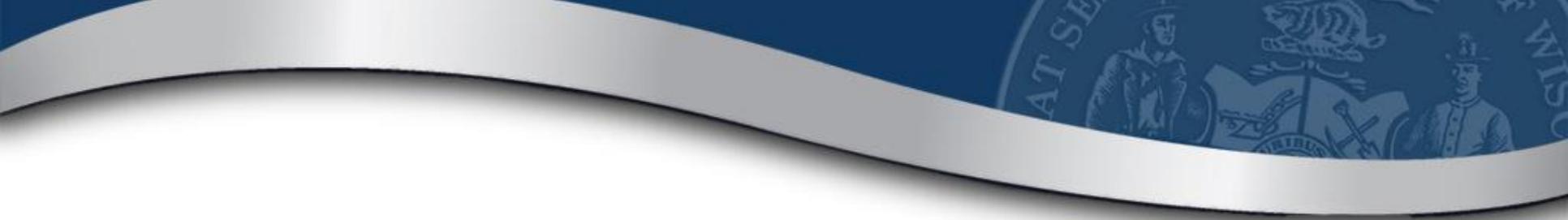
- ASDPS
- GVS
- Market Drive
- TCWIN
- Univers/iasWorld
- Patriot
- Vision
- DEVNET
- Govern



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# Changes and Updates

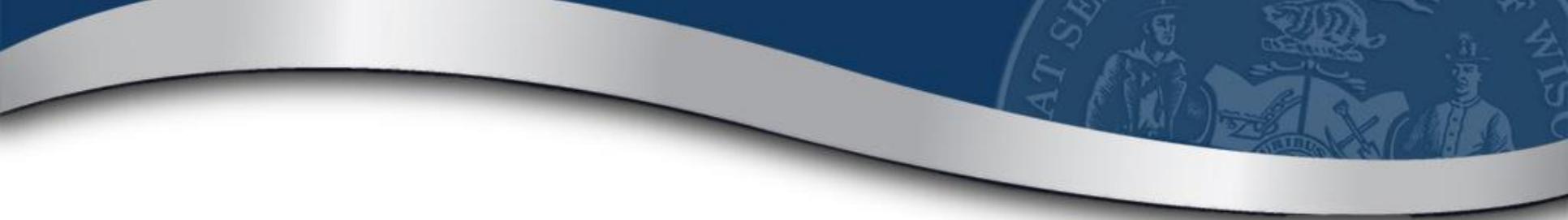
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# Cost Format

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- Prior V2 – base costs provided as starting point
- New V2 – costs provided are per square foot



# Photos

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- Assessors and Equalization staff obtained new photos
- Updated photos of existing styles and grades
- Provided photos for new styles and grades



# Other Notable Updates

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- New dwelling styles
- Added boat storage buildings
- Attachments codes: composite decks is an option
- Geothermal heat
- Railroad spurs
- Septic mounds
- Tanks – pressure steel, underground double, vertical steel



## Other Notable Updates (*cont.*)

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- Poultry Broiler Houses
  - Changed floor from partial concrete to dirt
  - Base cost for a dirt floor with an adjustment for concrete
  - Adjustment is per square foot
- Milking Parlors
  - Added steel frame and steel siding parlor
  - Increased maximum size on some from 1200 SF to 2000



## Other Notable Updates (*cont.*)

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- Hog Sheds
  - Change watering system to cost per pen
- Updates to OBY max. and min. sizes
  - Based on user input
- Updated Property Record Card
  - Layout and data changes

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														
	AGRICULTURAL														
	1st GR TILLABLE														
	2nd GR TILLABLE														
	3rd GR TILLABLE														
	PASTURE														
	SPECIALTY LAND														
	TOTAL CLASS 4														
5	UNDEVELOPED														
	FALLOW														
	SWAMP														
	WASTE														
	RIGHT OF WAY														
	SPECIALTY LAND														
	TOTAL CLASS 5														
5M	AGRICULTURAL FOREST														
	PRIMARY AG FOREST														
	OTHER AG FOREST														
	TOTAL CLASS 5M														
6	PRODUCTIVE FOREST														
	PRIMARY PROD FOREST														
	OTHER PROD FOREST														
	TOTAL CLASS 6														
7	OTHER - GENERAL AG SITE														
	OTHER - MEGA DAIRY SITE														
	OTHER - CRANBERRY SITE														
	FCL														
	FCL														
	MFL OPEN														
	MFL CLOSED														
	BUILDING ON LEASED LAND														
	EXEMPT														
	OTHER EXEMPT														
	TOTAL														

500	V	VACANT	D	DWELLING	O	OTHER
505	STORY HEIGHT					
	1.0	1.5	2.0	2.5	3.0	
	STYLE					
	01 RANCH	09 BASIC SINGLE STORY	17 CONDOMINIUM			
	02 BI-LEVEL	10 FARMHOUSE	18 TOWN HOUSE			
	03 SPLIT LEVEL	11 VICTORIAN	19 DUPLEX			
505	04 CAPE COD	12 COLONIAL	20 APARTMENT			
	05 BUNGALOW	13 CONTEMPORARY	21 MANUFACTURED			
	06 COTTAGE	14 MODERN SINGLE STORY	22 OTHER			
	07 CRAFTSMAN	15 MODERN MULTI-STORY				
	08 PRAIRIE	16 EXECUTIVE MANSION				

EXTERIOR WALL CONSTRUCTION					
505	1 WOOD	7 BRICK	13 MASONRY VENEER		
	2 BLOCK	8 STONE	14 SIP		
	3 STUCCO	9 MASONRY/FRAME	15 LOG		
	4 ALUM/VINYL	10 HRDBRD/PLYWD	16 HAND-HEWN LOG		
	5 CEMENT FIBER	11 SHINGLE/SHAKE	17 OVERSIZED LOG		
	6 METAL	12 EIFS	18 OTHER		

AGE					
510	ERECTED ___	REMODELED ___	EFFECTIVE ___		

BASEMENT					
515	1 NONE	2 CRAWL	3 PART	4 FULL	5 WALKOUT

HEATING					
520	1 NONE	2 BASIC	3 AIR CON	4 AIR CON (SEP DUCTS)	5 GEOTHERMAL

FUEL TYPE					
520	1 GAS	2 ELECT	3 OIL	4 WOOD/COAL	

SYSTEM TYPE					
520	1 WARM AIR	2 ELECT	3 HOT WATER	4 STEAM	

LIVING ACCOMMODATIONS					
525	TOTAL ROOMS ___	BED ROOMS ___	FAMILY ROOMS ___		
	FULL BATHS ___	HALF BATHS ___	ADDN'L FIXTURES ___	TOTAL FIXTURES ___	
	ROUGH IN'S ___	WHIRLPOOL ___	HOT TUB ___		

KITCHEN RATING				BATHROOM RATING				
530	1 VG	2 GD	3 AV	4 PR	1 VG	2 GD	3 AV	4 PR

PHYSICAL CONDITION					
550	1 VG	2 GD	3 AV	4 PR	5 UN

OTHER FEATURES			AMOUNT		
551	MASONRY ADJ [ ]	___ x ___			
552	REC ROOM	___ x ___			
553	WB FP: STACKS ___	OPENINGS ___			
554	METAL FP: STACKS ___	OPENINGS ___			
555	GAS FP				
556	BASEMENT GARAGE, NO. CARS ___				
557	BUILT-IN GARAGE, NO. CARS ___				
558	DORMERS, TYPE: _____	L.F.			
559	TOTAL ADDITIONAL OTHER FEATURE AMT				

TOTAL OTHER FEATURES					
----------------------	--	--	--	--	--

560	GRADE FACTOR	AA	A	B	C	D	E	[ ]	
	COST & DESIGN FACTOR							[ ]	
	CDU	EX	VG	GD	AV	FR	PR	VP	UN

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 FLOOR		

ATTACHMENTS						ATTACHMENT CODES	
	1st	2nd	3rd	AREA	AMOUNT	11 OFP	21 OMP
601	1					12 EFF	22 EMP
602	2					13 FR GAR	23 M GAR
603	3					29 CARPORT	
604	4					30 COMPOSITE DECK	
605	5					31 WOOD DECK	
606	6					32 CANOPY	
						33 CONC/M PATIO	
						34 STN/TL PATIO	
						35 MS/TERRACE	
						99 ADD'L ATTACHMENT	
TOTAL ATTACHMENT AMOUNT				\$			

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 1.00	=	
1/2 STORY UNFINISHED	X 0.75	=	
ATTIC UNFINISHED	X 0.50	=	
PRICE PER SQ FT	X TOTAL AREA	=	

BASEMENT ADJUSTMENT		COST
UNFINISHED ROOM	=	+
CRAWL AREA	=	+
1ST FLOOR AREA	=	-
NET BASEMENT ADJUSTMENT	=	±

FIN BSMT LIV AREA	SFLA	+
HEATING/AC	SFLA	±
PLUMBING	5 FIXTURES IN BASE	
TOTAL FIXTURES ___ - 5 = ___	X ___ /FX	±

ROUGH IN'S	WHIRLPOOL	HOT TUB	
ADD'L PLUMBING ( ___ 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	=	
X MARKET ADJUSTMENT			
+ OTHER BUILDING IMPROVEMENTS			
+ GROSS BUILDING SUMMARY			

TOTAL IMPROVEMENT VALUE	
-------------------------	--

ADDITIONAL OTHER FEATURES		AMOUNT	CON/DES/US/FL	NO.	EX	VG	GD	AV	FR	PR	VP	UN	UNF	
ROOF ADJUSTMENT – METAL			EXTERIOR WALLS											
WHOLE HOUSE GENERATOR			ROOF & COVER											
WD FURNACE IN ___ OUT ___			WINDOWS & DOORS											
1			HEATING											
2			ELECTRICAL											
3			PLUMBING											
4			B	REC ROOM										
5		FBLA												
6		OTHER												
7			1st	KITCHEN										
8		DINING RM												
TOTAL ADD'L. OTH. FEATURES CARRY TOTAL TO 559				LIVING RM										
				BATHROOM										
				POWDER RM										
			2nd OR ATT	BEDROOM										
				FAMILY RM										
				OTHER										
				KITCHEN										
				DINING RM										
				LIVING RM										
				BATHROOM										
				BEDROOM										
			OTHER											
			3rd	LIVING AREA										
			LOCATION		<input type="checkbox"/> IMPROVING		<input type="checkbox"/> STABLE		<input type="checkbox"/> DECLINING					

OTHER BUILDING IMPROVEMENTS															
	TYPE CODE	QUAN	CONST.	YEAR BUILT	SIZE	G	HGT	RATE	MODIFI CATIONS	LM	RCN	COND	% GOOD	OB/MA	R C N L D
701	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___
702	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___
703	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___
704	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___
705	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___
706	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___
707	___	___	F M P S O	_____	_____	-	___	___	___	___	___	___	___	___	___

GROSS BUILDING SUMMARY												
ID	USE	CONST.	AGE EREC	AGE REM	SIZE	RATE	LM	RCN	COND.	% GOOD	OB/MA	MARKET VALUE

**800** TOTAL OTHER IMPROVEMENTS

MEASURED BY \_\_\_\_\_ DATE \_\_\_\_\_ LISTED BY \_\_\_\_\_ DATE \_\_\_\_\_ CALCULATED BY \_\_\_\_\_ DATE \_\_\_\_\_ REVIEWED BY \_\_\_\_\_ DATE \_\_\_\_\_

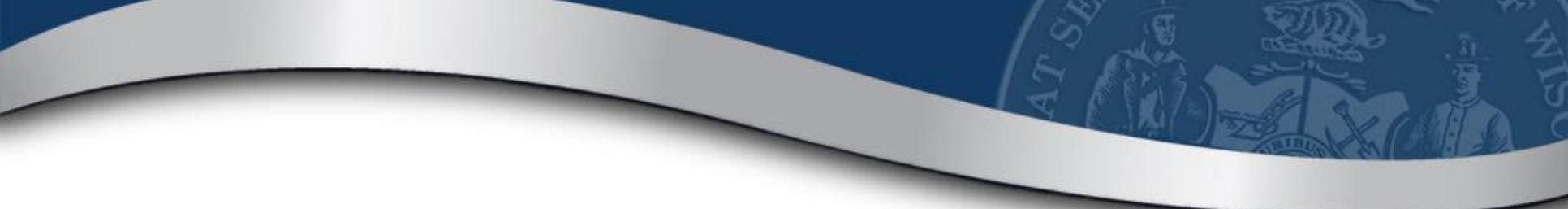
**BUILDING PERMIT RECORD**

DATE	NUMBER	AMOUNT	PURPOSE	0 1 0	CARD OF CARDS	
					MAP NUMBER	ROUTING NUMBER
					X ___ Y ___	
					1 0 1 NEIGHBORHOOD	1 0 2 LAND USE
					1 0 3 LIV UNITS	1 0 4 ZONING

TRANSFER OF OWNERSHIP					1 0 5	NUMBER	STREET NAME			
GRANTEE	CONV	VOL	PG	MO	YR	UNIQUE SALES NUMBER	TYPE	SALES PRICE	SOURCE	VALID

LAND DATA & COMPUTATIONS										TYPE CODES		VALIDITY CODES		
NONE	300	N ___	ACTUAL FRONTAGE	EFFECTIVE FRONTAGE	EFFECTIVE DEPTH	ACTUAL UNIT PRICE	DEPTH FACTOR	INFLUENCE FACTOR	LAND USE CODE	LAND VALUE	1 LAND	1 VALID SALE		
LOTS	301	L ___	•					[ ]			2 LAND & BUILDING	2 Sale involves additional parcels		
1 Regular lot	302	L ___	•					[ ]			SOURCE CODES		3 Not open market; not reasonable marketing time	
2 Rear lot	303	L ___	•					[ ]			1 BUYER	4 Parties under compulsion to act		
3 Apartment site	304	L ___	•					[ ]			2 SELLER	5 Property changed after sale		
4 Waterfront											3 FEE	6 Related individuals or corporations		
SQUARE FEET	311	S ___	___   ___   ___	SQ FT			Influence Factors	[ ]			4 AGENT	7 Liquidation/Foreclosure		
1 Primary site	312	S ___	___   ___   ___	SQ FT			1 Unimp	[ ]			ENTRANCE CODES			
2 Secondary site	313	S ___	___   ___   ___	SQ FT			2 Exc Fr	[ ]			0 Entrance gained	4 Currently unoccupied		
3 Residual							3 Topo	[ ]			1 Not applicable - Unimproved parcel	5 Est. for misc. reasons (see memo)		
4 Waterfront							4 Shape or Size	[ ]			2 Entrance and information refused	6 Occupant not at home		
ACREAGE	321	A ___	___ • ___	ACRES	PROD RTG		5 Econ Misimp	[ ]			INSPECTION WITNESSED BY			
1 Homesite	322	A ___	___ • ___	ACRES			6 Restrict Noncon	[ ]			NOTES			
2 Tillable	323	A ___	___ • ___	ACRES			7 Land Locked	[ ]						
3 Pasture	324	A ___	___ • ___	ACRES			8 Corner Alley (+)	[ ]						
4 Woodland	325	A ___	___ • ___	ACRES			9 View (+)	[ ]						
5 Undev	326	A ___	___ • ___	ACRES										
6 Primary site														
7 Secondary site														
8 Residual														
9 Waterfront														
0 Other														
GROSS	330	G ___					SUMMARY OF VALUES							
1 Irregular lot							TOTAL VALUE LAND							
2 Site value							TOTAL VALUE BUILDING							
3 Residual							TOTAL VALUE LAND & BLDGS							
4 Waterfront														
0 Minus R.O.W.														

400	PROPERTY FACTORS										401	OWNERSHIP	
	TOPOGRAPHY		UTILITIES		STREET OR ROAD		DWELLING SETBACK		FRONTING TRAFFIC		PRIVATE	1	
	LEVEL	1	ALL PUBLIC	1	PAVED	1	MORE THAN NEIGHBORHOOD AVG.	1	LIGHT	1	CITY	2	
	ABOVE STREET	2	PUBLIC WATER	2	SEMI-IMPROVED	2	LESS THAN NEIGHBORHOOD AVG.	2	MEDIUM	2	COUNTY	3	
	BELOW STREET	3	PUBLIC SEWER	3	UNPAVED	3	SAME AS NEIGHBORHOOD AVG.	3	HEAVY	3	STATE	4	
	ROLLING	4	GAS	4	PROPOSED	4		4	NONE	4	FEDERAL	5	
	STEEP	5	WELL	5	LANDLOCKED	5		5	CUL-DE-SAC	5	RELIGIOUS	6	
	LOW	6	SEPTIC	6	SIDEWALK	6		6		6	FRATERNAL	7	
	SWAMPY	7									UTILITY	8	
											PUBLIC SERVICE	9	



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# Data Formats

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# PDF and Database Formats

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## Static PDF

- Version with costs redacted on DOR website
  - <https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>
- Version with costs on Core Logic website
  - <https://msdoc.corelogic.com/REGDoc/>
  - Requires login credentials provided by Core Log

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**CHANGE PASSWORD**

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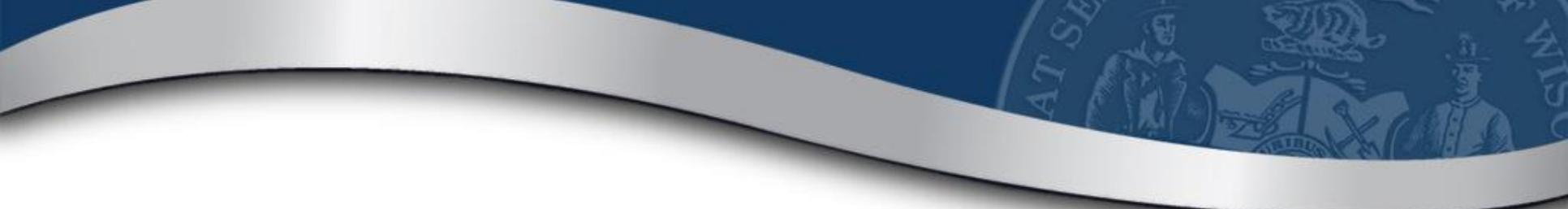
## Wisconsin Property Assessment Management

Download the following document to view the 2018 WPAM Vol. II Residential



**2018 WPAM Vol II Residential**

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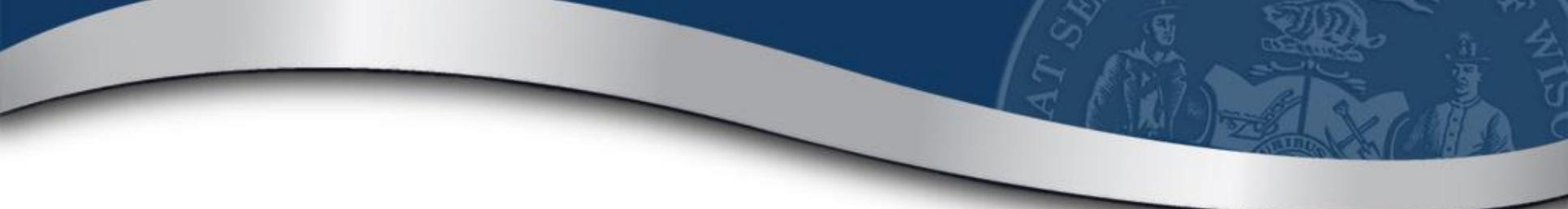


# PDF and Database Formats (*cont.*)

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## Database Format

- Available on Core Logic website
  - <https://msdoc.corelogic.com/REGDoc/>
- Oracle and SQL formats
  - Via SFTP hostname – `eft.msbinfo.com`
  - CAMA Vendors receive login information from Core Logic



# PDF and Database Formats (*cont.*)

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## Database Format (*cont.*)

- Direct questions about format to Core Logic
  - Ashley Books
  - Direct – (262) 798-3636
  - [abooks@corelogic.com](mailto:abooks@corelogic.com)
- Questions about WPAM to DOR
  - [otas@wisconsin.gov](mailto:otas@wisconsin.gov)

# Volume 2 Training – Home Styles

---



# Volume 2 Training – Home Styles (*cont.*)

## 01 – Ranch

- Always one-story
- Large window in front
- Low pitched roofs
- "L" or "U" shaped



# Volume 2 Training – Home Styles (*cont.*)

## 06 – Cottage

- Small/plain
- One-story (usually)
- Minimum standards
- Low pitch roof
- Small rooms



# Volume 2 Training – Home Styles (*cont.*)

## 09 – Basic Single Story

- One-story
- Built between 1900-1950
- Small rooms
- Single bath
- Low quality grade
- Poor fenestration



# Volume 2 Training – Home Styles (*cont.*)

## 14 – Modern Single Story

- Built in 21st century
- High ceilings
- Moderate/steep roof pitch
- Hip or multi-gable roof
- Large abundant windows
- Prominent garages



# Volume 2 Training – Home Styles (*cont.*)

## 02 – Bi-Level

- a.k.a. raised ranch
- One-story
- Full bsmt @ 1/2 grade
- Entrance at grade level
- Basement often finished
- Most popular – 1970s



# Volume 2 Training – Home Styles (*cont.*)

## 03 – Split-Level

- a.k.a. tri-level, quad-level
- Staggered living area
- Split roof design
- 2 or more stairways



# Volume 2 Training – Home Styles (*cont.*)

## 04 – Cape Cod

- 1 + attic or 1 .5 story
- Built after 1920s
- Steep roof design
- Dormers



# Volume 2 Training – Home Styles (*cont.*)

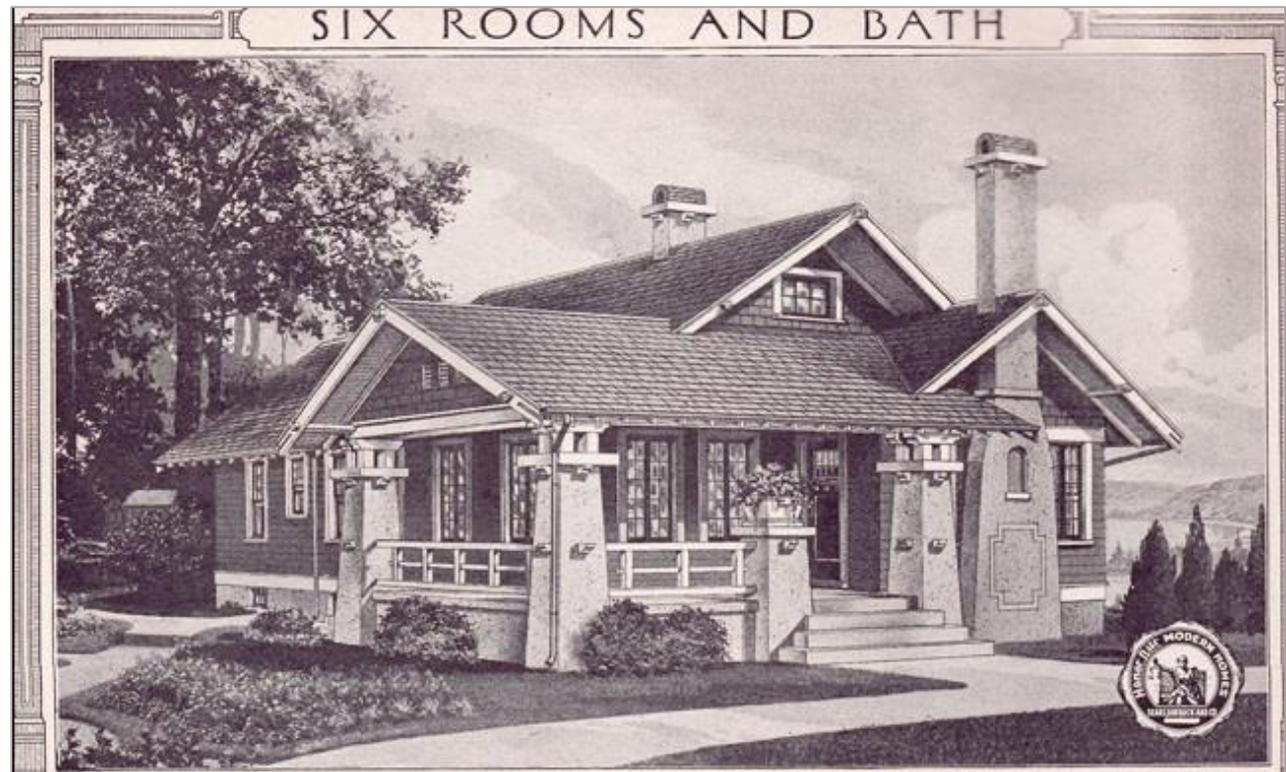
## 05 – Bungalow

- One-story
- Porches across front
- Exposed beams
- Wide columns
- Casement/double hung windows
- Often finished attic



# Volume 2 Training – Home Styles (*cont.*)

1923 Sears  
Roebuck  
California  
Bungalow kit  
home



# Volume 2 Training – Home Styles (*cont.*)

## 07 – Craftsman

- Natural materials
- Large porches with columns
- Symmetrical
- Double hung windows
- Exposed brackets
- Built-ins
- 1 – 1 ½ stories



# Volume 2 Training – Home Styles (*cont.*)

## 08 – Prairie

- Low pitched roof
- Strong horizontal lines
- Clerestory windows
- Oversized eaves
- Boxy
- Frank Lloyd Wright



# Volume 2 Training – Home Styles (*cont.*)

## 10 – Farmhouse

- Multi-story
- Simple/functional
- Early to mid-20th century
- Often rural
- Wraparound porch
- Gable roof
- Horizontal siding



# Volume 2 Training – Home Styles (*cont.*)

## 11 – Victorian

- Late 19th century
- Regaining popularity
- Steep roof pitch
- Includes Queen Anne, etc.
- Large porches
- Fenestration



# Volume 2 Training – Home Styles (*cont.*)

## 12 – Colonial

- Two-story
- Rectangular
- Medium slope roof
- Two rooms deep



# Volume 2 Training – Home Styles (*cont.*)

## 15 – Modern Multi-Story

- 21st century popularity
- Multiple exterior wall coverings
- Tall entranceways
- Large windows
- 3-4 car garages



# Volume 2 Training – Home Styles (*cont.*)

## 13 – Contemporary

- Modernistic
- Asymmetrical/angular
- No standard # of stories
- Tall irregular windows
- Often green energy efficiencies



# Volume 2 Training – Home Styles (*cont.*)

## 16 – Executive Mansion

- Luxury homes
- Highest quality
- 3+ baths
- Expansive entries
- Minimum 4000 SF
- Separate cost table
- Separate grading system



# Volume 2 Training – Home Styles (*cont.*)

## 17 – Condominium

- Form of ownership
- Defined by statute
- Divided interest
- Can take many physical forms



# Volume 2 Training – Home Styles (*cont.*)

## 18 – Town House

- Hybrid –  
Condo/house
- Side-by-side units
- Never stacked
- Style and form of  
ownership
- Urban but popularity  
is spreading



# Volume 2 Training – Home Styles (*cont.*)

## 19 – Duplex

- Two-unit residence
- Built after mid-20th century
- Many variations



# Volume 2 Training – Home Styles (*cont.*)

## 20 – Apartment

- Multiple self-contained units
- < 4 units is Residential
- ≥ 4 units is Commercial



# Volume 2 Training – Home Styles (cont.)

## 21 – Manufactured

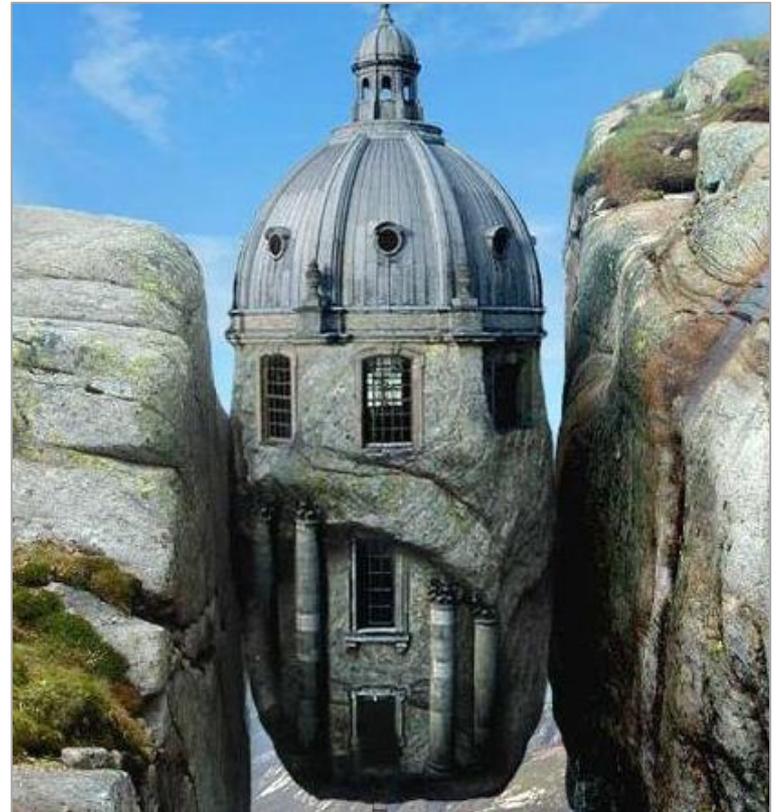
- Factory built under Federal HUD building code
- Single or multi-section
- Transported to site



# Volume 2 Training – Home Styles (*cont.*)

## 22 – Other

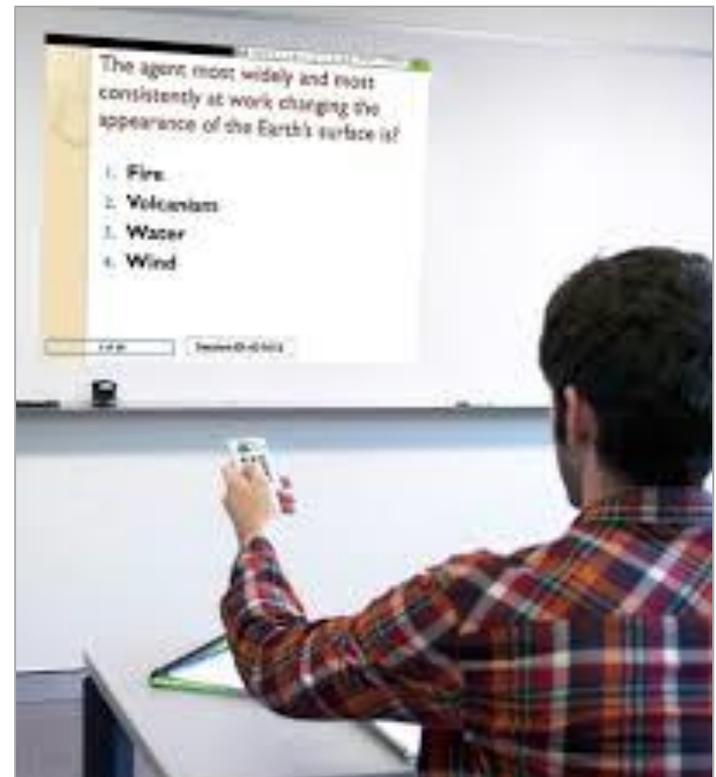
Any residence that does not fit into any category defined above. Examples include geodesic homes, earth homes, buildings converted from other uses such as schools or churches.



# Style Exercise

Use your Turning Point clicker to select the most appropriate style from the list.

- Multiple choice
- Choose only one



# Style Exercise – Case #1

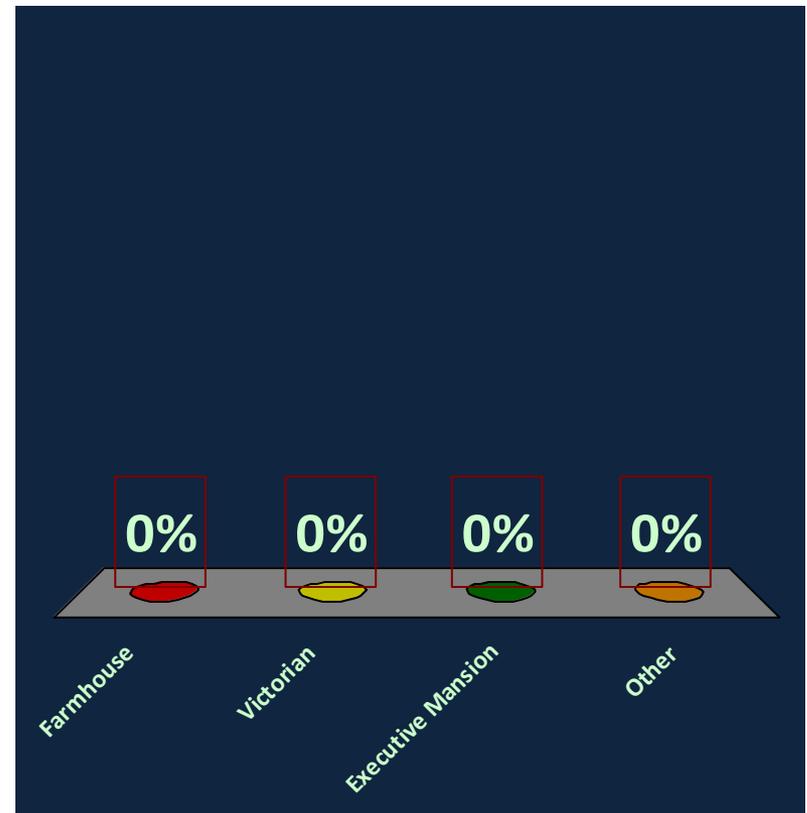
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# Case #1 – Select Best Style

- A. Farmhouse
- B. Victorian
- ✓ C. Executive Mansion
- D. Other



# Case #1 – Executive Mansion

- 6100 SF
- 5 baths
- Highest quality components
- Multiple fireplaces



# Style Exercise – Case #2

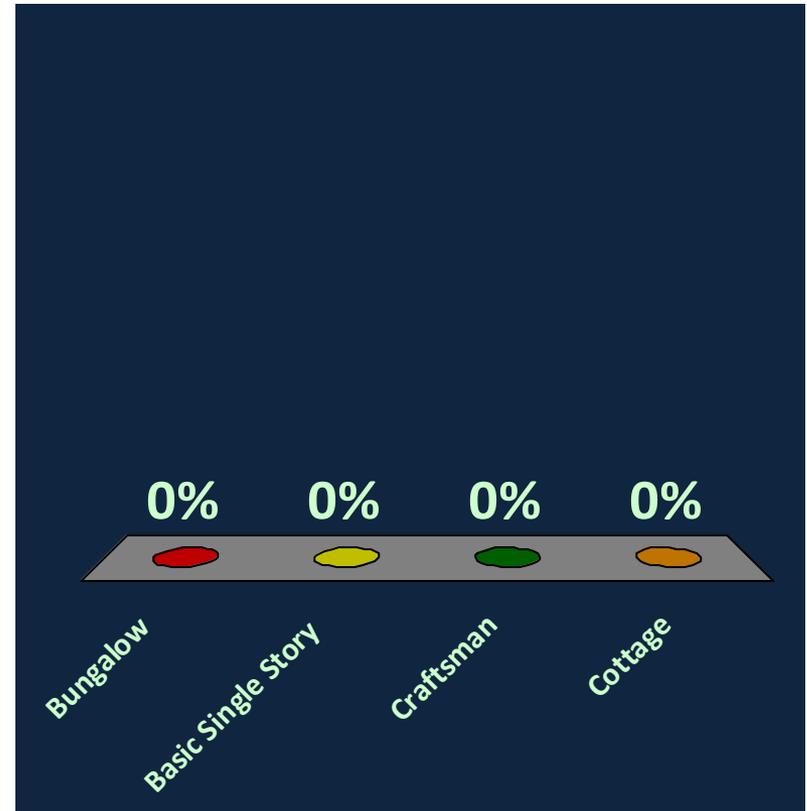
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## Case #2 – Select Best Style

- ✓ A. Bungalow
- B. Basic Single Story
- C. Craftsman
- D. Cottage



## Case #2 – Bungalow

- One Story
- Built in 1927
- Multiple overhanging gables
- Large porch column



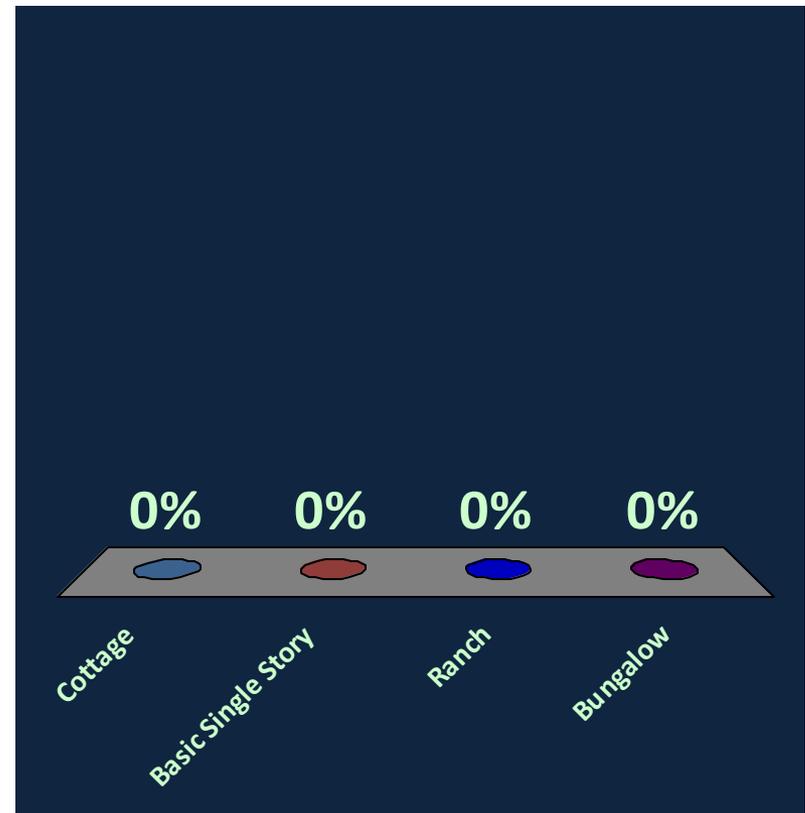
# Style Exercise – Case #3

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# Case #3 – Select Best Style

- A. Bungalow
- ✓ B. Basic Single Story
- C. Craftsman
- D. Cottage



# Case #3 – Basic Single Story

- One-story
- Basic
- Low quality
- Minimal fenestration



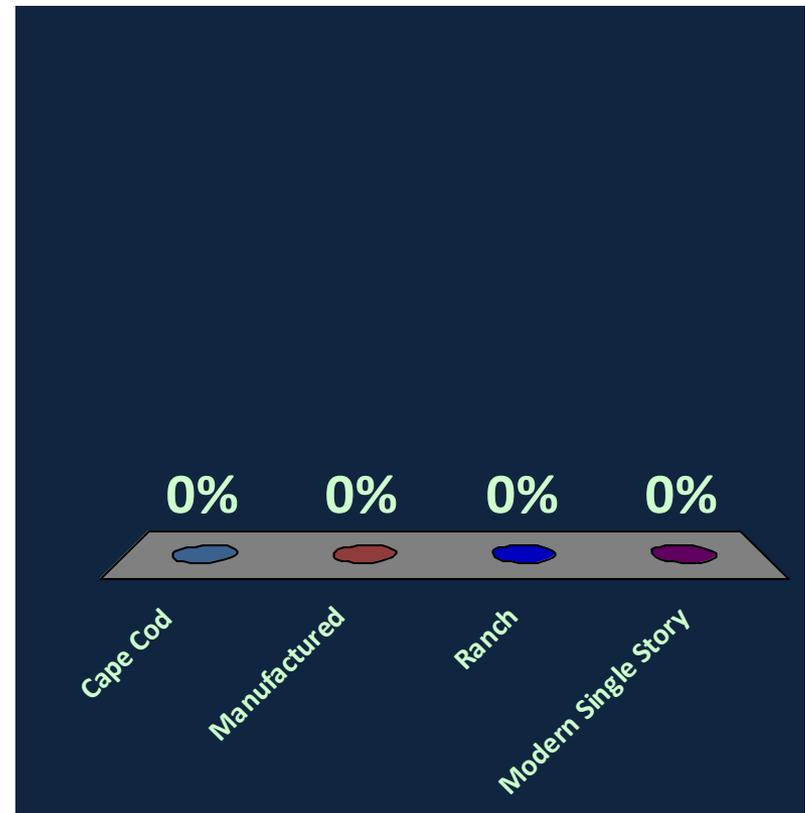
# Style Exercise – Case #4

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# Case #4 – Select Best Style

- A. Cape Cod
- B. Manufactured
- ✓ C. Ranch
- D. Modern Single Story



# Case #4 – Ranch

- One-story
- Low pitched roof
- Rectangular
- Eave overhangs



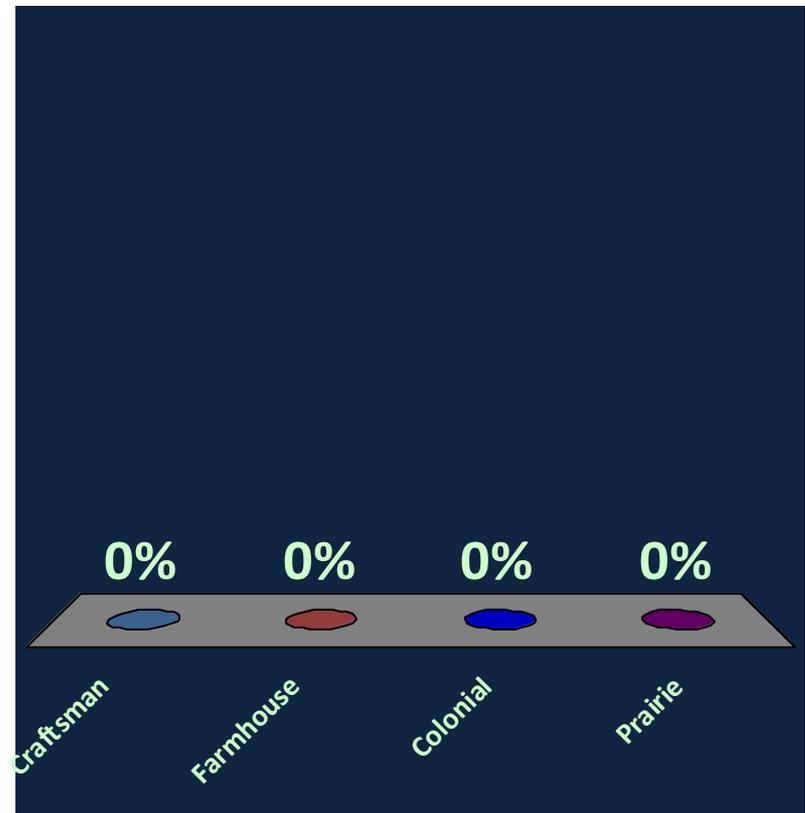
# Style Exercise – Case #5

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# Case #5 – Select Best Style

- A. Craftsman
- B. Farmhouse
- C. Colonial
- ✓ D. Prairie



# Case #5 – Prairie

- Low pitched roof
- Hip or flat roof
- Boxy
- Excellent fenestration
- Clerestory windows
- Cantilevered overhangs





# Style Exercise – Case #6

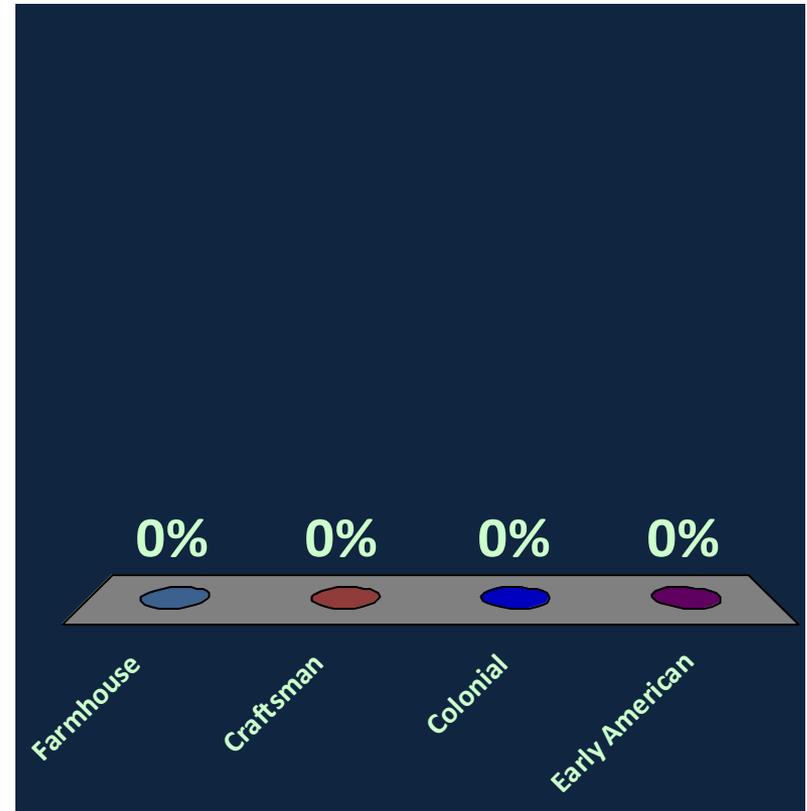
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# Case #6 – Select Best Style

- ✓ A. Farmhouse
- B. Craftsman
- C. Colonial
- D. Early American



# Case #6 – Farmhouse

- Multi-story
- Functional
- Large front porch
- Minimal ornamentation
- Horizontal siding





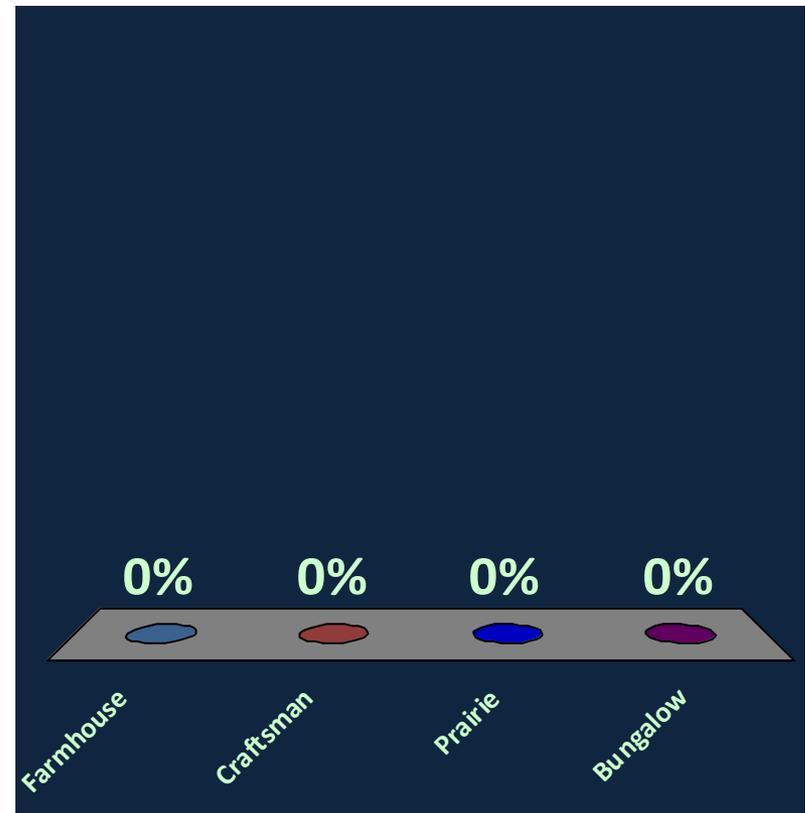
# Style Exercise – Case #7

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# Case #7 – Select Best Style

- A. Farmhouse
- ✓ B. Craftsman
- C. Prairie
- D. Bungalow



# Case #7 – Craftsman

- 1 – 1 ½ Story
- Natural materials
- Large porch columns
- Exposed brackets or rafters
- Double hung windows
- Multi-gabled





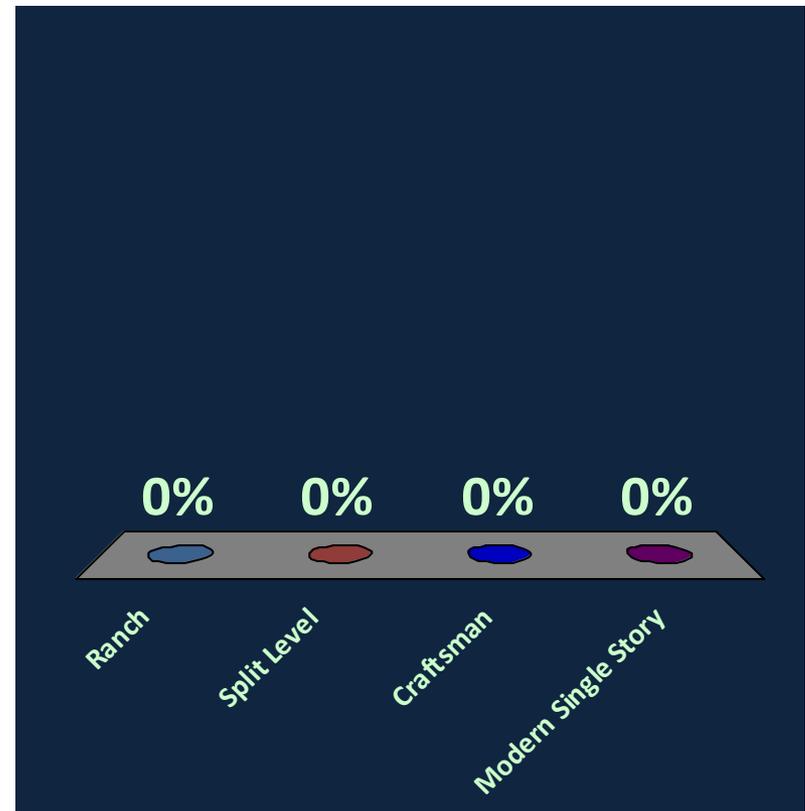
# Style Exercise – Case #8

---



# Case #8 – Select Best Style

- A. Ranch
- B. Split Level
- C. Craftsman
- ✓ D. Modern Single Story



# Case #8 – Modern Single Story

- One-story
- Recent construction
- High ceilings
- Moderate to steep roofline
- Hip or multi-gable
- Very good fenestration



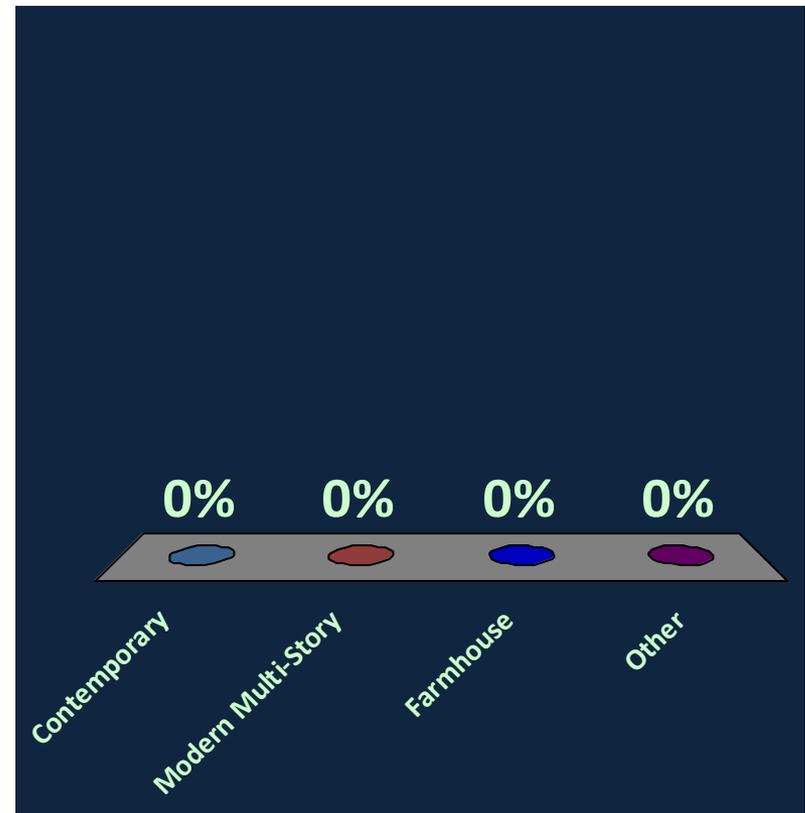
# Style Exercise – Case #9

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# Case #9 – Select Best Style

- ✓ A. Contemporary
- B. Modern Multi-Story
- C. Farmhouse
- D. Other



# Case #9 – Contemporary

- Modernistic
- Asymmetrical
- Irregular windows
- Uneven roofline
- Hip or multi-gable
- Very good fenestration, much natural light



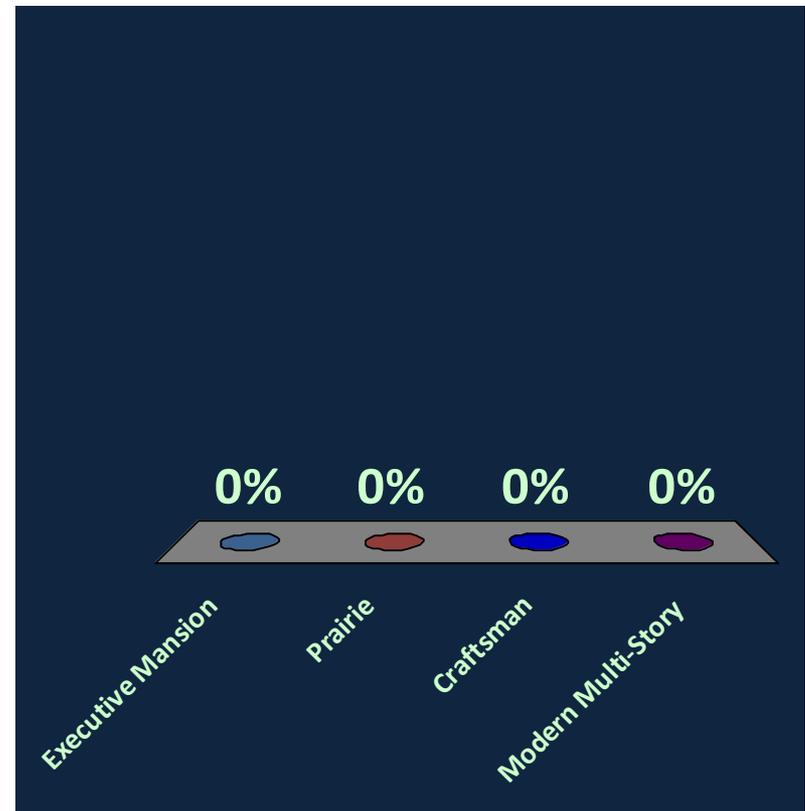
# Style Exercise – Case #10

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# Case #10 – Select Best Style

- A. Executive Mansion
- B. Prairie
- C. Craftsman
- ✓ D. Modern Multi-Story



# Case #10 – Modern Multi-Story

- Recent build
- Mixed exterior coverings
- Large, abundant windows
- Tall entranceway
- High ceilings



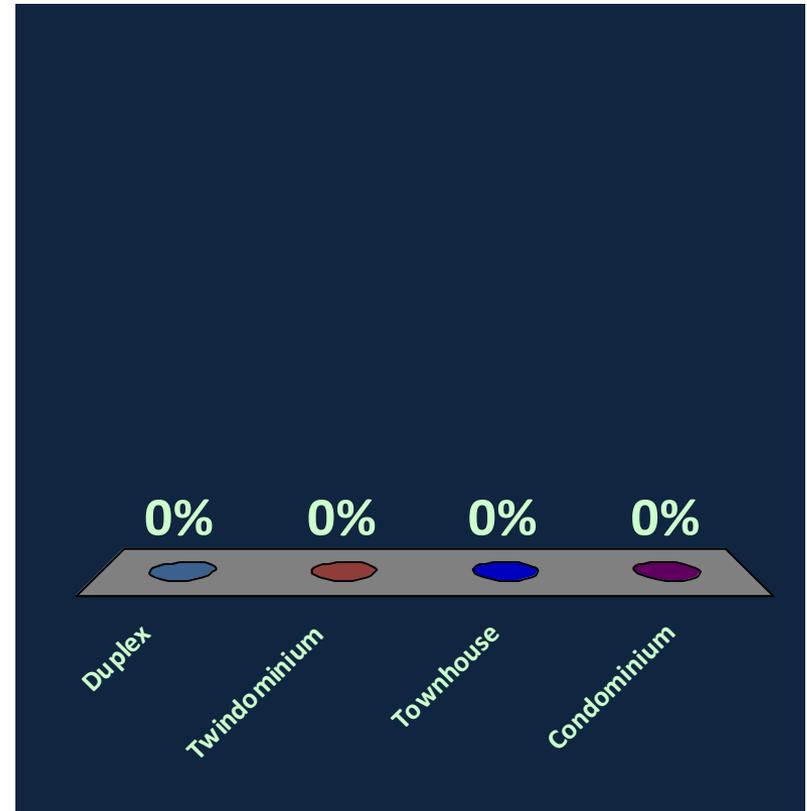
# Style Exercise – Case #11

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# Case #11 – Select Best Style

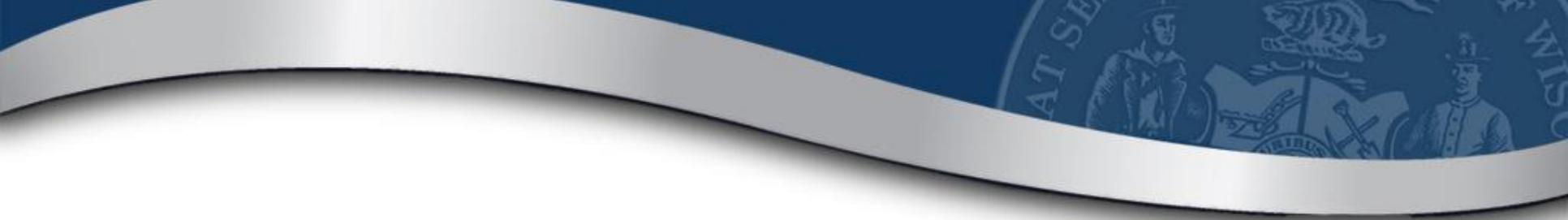
- A. Duplex
- B. Twindominium
- C. Town House
- ✓ D. Condominium



# Case #11 – Condominium

- Each unit is separately owned
- Divided interest
- Shared responsibility for maintenance
- Tall entranceway
- High ceilings





# How did you do?

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- Questions/comments?

# Wisconsin Property Assessment Manual - Volume 2

Residential, Apartments, Agricultural, Other Building Improvements



*Wisconsin Statute 70.32, Wisconsin Statute 73.03(2a)*

## Project Overview

The Wisconsin Property Assessment Manual (WPAM) serves as the guide for uniform property assessment throughout the State under sec. 73.03(2a), Wis. Stats. Sec. 70.32, Wis. Stats., and requires that assessors use the WPAM when valuing real property. The WPAM is maintained by the Wisconsin Department of Revenue (DOR), Office of Technical and Assessment Services (OTAS). The WPAM Volume 2 (V2) includes instructions, cost tables, depreciation and residual schedules, area modifiers, and a glossary of terms for Residential, Apartment, Agricultural buildings and Other Building and Yard (OBY) Improvements.

## Project Summary

- WPAM V2 was last updated for 2001 assessment
- DOR signed a contract with CoreLogic (formerly Marshall and Swift) in May 2016 to update the WPAM - V2
- Costs updated for residential, apartments, agricultural buildings and OBY improvements
- All costs now use the per square foot method vs base cost method
- All photos updated
- **New Residential Styles:**
  - » Basic Single Story
  - » Bungalow
  - » Craftsman
  - » Farmhouse
  - » Manufactured
  - » Modern Single Story
  - » Modern Multi Story
  - » Prairie
  - » Victorian
- **Deleted Residential Styles:**
  - » Residence O/S
    - Now Basic Single Story, Farmhouse or Victorian
  - » Mobile
    - Now Manufactured
- Expanded Large Residence Multipliers
- Attachments codes: composite decks is an option
- **Other Building & Yard (OBY) Improvements:**
  - » Added boat storage buildings
  - » Expanded swimming pool costs
  - » Paving updated
  - » Tanks - pressure steel, underground double, vertical steel
  - » Poultry Broiler Houses
    - Changed base cost floor to dirt
    - Added per square foot adjustment for concrete floor
  - » Hog Sheds
    - Change watering system to cost per pen

## Property Record Card Updates

- » Section 505: Number of Styles Increased and Renumbered
- » Section 510: Effective Age Added
- » Section 515: 'Part' and 'Walkout' Basements Added
- » Section 520: Geothermal Components Added
- » Section 530: Updated Kitchen and Bath Ratings
- » Section 540: Interior Condition Relative to Exterior Removed
- » Section 550: VG Physical Condition Added
- » Other Features Section
  - Metal Roof Adjustment Added
  - Generator Cost Adjustment Added
  - Indoor/Outdoor Wood Furnace Adjustment Added
  - Added Add'l Stacks for Fireplaces
  - Added Built-In Garage Type
- » Sketch Area Removed
- » Notes Areas Increased
- » Font Size Increased
- » Updated Class Grid
- » Updated Acreage Types in Land Data & Computations Grid
- » Assessor's Final Report Section Removed
- » Apartment Data, Income Data and Apartment Computations Sections Removed
- » Added lines for Additional Other Building Improvements

## Information Available

- Data available in PDF/ database formats
- PDF with costs redacted on DOR website: <https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>
- PDF with costs on CoreLogic website: <https://msdoc.corelogic.com/REGDoc/>
- Oracle and SQL database formats available on CoreLogic website: <https://msdoc.corelogic.com/REGDoc/>
- 1/1/19 modifiers posted for updated WPAM V2 in fall of 2018

## Contact Information

- Questions about database format to CoreLogic:  
Ashley Books  
Direct (262) 798-3636  
[abooks@corelogic.com](mailto:abooks@corelogic.com)
- Questions about WPAM to DOR: [otas@wisconsin.gov](mailto:otas@wisconsin.gov)

**Ranch (01)**

Ranch style is a one-story house that usually has an attached garage and a large picture window facing the street. The shape of the house is either rectangular or an "L" or "U" shape. The houses have low-pitched roofs and extended eaves. This became the dominant style in 50's and 60's.

**Bi-Level (02)**

Bi-level, also known as a raised ranch, is a variation of the ranch style. It is a one-story house with a full basement at half grade. The partially excavated basement typically has daylight windows in the lower level. The two levels are split by a foyer at grade level. A Bi-level should be listed as a one-story with a full basement. The lower level often has finished basement living area with the same quality of finish as the upper level. This adaptation of the ranch style was popular during the 70's.

**Split-Level (03)**

A split-level, also known as a tri-level or quad-level, has living areas staggered on two or more levels, separated by one half grade. There are typically two or more short sets of stairs running up or down. Split-level residences have a split roof design.

**Cape Cod (04)**

A one story with attic or a one and one-half story house with dormers, extra gables, or shed dormers, generally built after the 1920's. It is characterized by a steep roof slope and dormers which project from the roof and have windows on their fronts. Because of the roof design, the area of the second floor is usually 40% to 75% of the ground floor area.

**Bungalow (05)**

A one-story house, often with finished attic area, popular in the early 20th century, and generally built from 1905 to 1930. This style has one or more low-pitched overhanging gables, and is characterized by exposed beams, projecting brackets, and use of natural materials. Porches usually extend across the front and are supported by wide columns. Windows are generally casement or double hung. Bungalow is often associated with Craftsman style.

**Cottage (06)**

A small, plain single family house. It is usually one story built with minimum construction standards resulting in narrow boxy exterior appearance with little or no ornamentation, low pitch roof, few window openings, low basement wall height, simple floor plan with small rooms, minimal closet facilities and electrical outlets, softwood trim and often inadequate plumbing facilities for today's standard of living.

**Craftsman (07)**

Craftsman style homes are usually constructed of mixed natural materials (wood, stone, and brick) with low-pitched roofs, wide eaves, and exposed brackets. Most homes of this style have porches with thick round or tapered square columns. Built-in, hand crafted features are common, often with a fireplace as a dominant feature. The style is generally symmetrical with double hung windows and multi-gables or hipped roofs. The style is related to Prairie and Bungalow styles.

**Prairie (08)**

A home characterized by low pitched roofs, generally gabled and enclosed, often with hip or flat roofs. Prairie homes are boxy and low-proportioned with strong horizontal lines and oversized eaves originated by Frank Lloyd Wright and most popular in the Midwest. Prairie style often includes open interiors and rows of clerestory windows, art glass and cantilevered projections, and centrally massed chimneys.

**Basic Single Story (09)**

This style is a basic one-story home generally built between 1900 and 1950 that is typically built at a quality grade less than C. It has a simple design that often includes only a single bathroom and has small bedrooms. It often includes an unfinished attic and an unfinished basement. These comparatively low cost houses have few amenities and little to no fenestration.

**Farmhouse (10)**

This multi-story style derives its name from the original simple and functional house built in the early to mid-20<sup>th</sup> century in rural America. These houses often have large front porches or wraparound decks and have gable roofs that may cover the porch. They are minimally ornamental and have large windows to bring in light. The exterior is faced with horizontal siding and the homes often have a simple rectangular floor plan with side wings.

**Victorian (11)**

This style includes several types of architecture dating to the second half of the 19<sup>th</sup> century. The last authentic Victorians were constructed in the early 1900's. Contemporary builders have carried this eclectic design to current day, using modern materials and incorporating the detail from the era which can now be economically mass produced. This style home is asymmetrical, two + stories with steep roof pitches which may include turrets and dormers. Large porches are embellished with decorative railings and posts. Modern versions of this style remain popular in Wisconsin. Related styles that included in this category include Queen Anne, Stick, Shingle, Gothic and Folk, among others.

**Colonial (12)**

Colonial style is typically a rectangular shaped two-story home. Each floor is two rooms deep, and has approximately the same square footage. The roof structure has a medium slope, with limited attic space that is not intended for living area.

**Contemporary (13)**

A modernistic style of architecture that incorporates irregular, asymmetrical facades with strong geometric shapes. Contemporary design homes may be single or multi-story and may be of split level construction. Houses typically incorporate tall, irregularly shaped windows, open planning and angular exterior lines. Roofs may be flat, shed, gable or various combinations thereof. These homes often have green HVAC and plumbing systems to conserve energy.

**Modern Single Story (14)**

Like the Modern Multi-Story this style has gained popularity in the 21<sup>st</sup> century, and is replacing the ranch style as the dominant single story design. This style is characterized by its single story, high ceilings, and moderate to steep pitched hip or multi-gabled roof. Windows are large and abundant, permitting extensive natural light. There is often an emphasis on intelligent and/or green materials. Prominent garages with 3-4 stalls are common.

**Modern Multi-Story (15)**

Popular from 2000 to the present, this style dominates modern American suburbs, borrowing elements from a variety of styles to create an entirely new look. Prominent 3-4 stall garages, and a mix of exterior wall coverings are common in this style. Features include tall entranceways, abundant large windows, and high ceilings.

**Executive Mansion (16)**

A large, luxury home built using the highest quality materials of brick or cut stone. These homes commonly have three or more baths, two or more fireplaces, and expansive entries with elaborate open stairways. These large-scale homes are typically 4,000 to 12,000 square feet per story, and are often located in prestigious neighborhoods.

**Condominium (17)**

A form of fee ownership of whole units or separate portions of multi-unit buildings by statute, which provides the mechanics and facilities for formal filing and recording of a divided interest in real property, where the division is vertical as well as horizontal. Fee ownership of units in a multi-unit property and joint ownership of the common areas. Not to be confused with Cooperative.

**Town House (18)**

The town house is a hybrid between a condo and a single-family home. It is both a style of residence and a form of ownership. These are side by side units joined by one or two common walls and having multiple stories. Each town house unit is one of a group of two to six units that are similar but may not be identical. Such units never have units above or below and always have individual exterior walls. There may be shared common areas.

**Duplex (19)**

Any two-unit residence not qualifying as a townhouse, built after the mid-20<sup>th</sup> century. New Style Duplexes have separate entrances, kitchens and separate full baths.

**Apartment (20)**

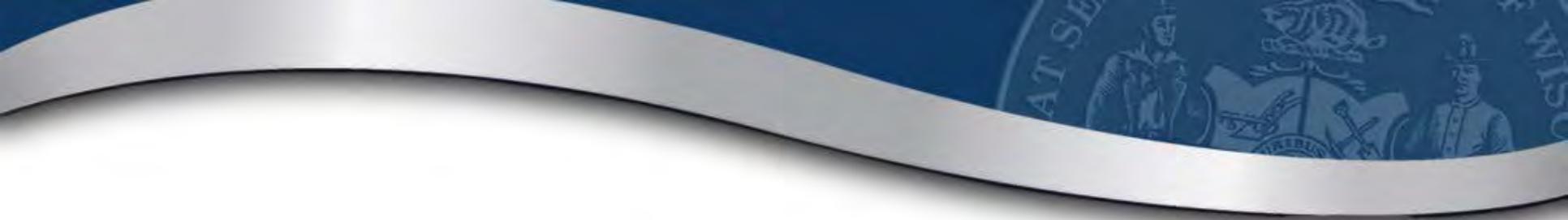
A building containing multiple self-contained living units. Apartment buildings of less than four units should be listed as residential class. Apartment buildings of four or more units should be listed as commercial class.

**Manufactured (21)**

Manufactured Homes built in the factory under a federal building code administered by the U.S. Department of Housing and Urban Development (HUD). Manufactured homes may be single- or multi-section and are transported to the site and installed. This style includes homes typically known as mobile homes, modular or pre-fab.

**Other (22)**

Any residence that does not fit into any category defined above. Examples include geodesic homes, earth homes, buildings converted from other uses such as schools or churches.



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# Land Classification

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2016 Assessors Meeting



# Presenter(s)

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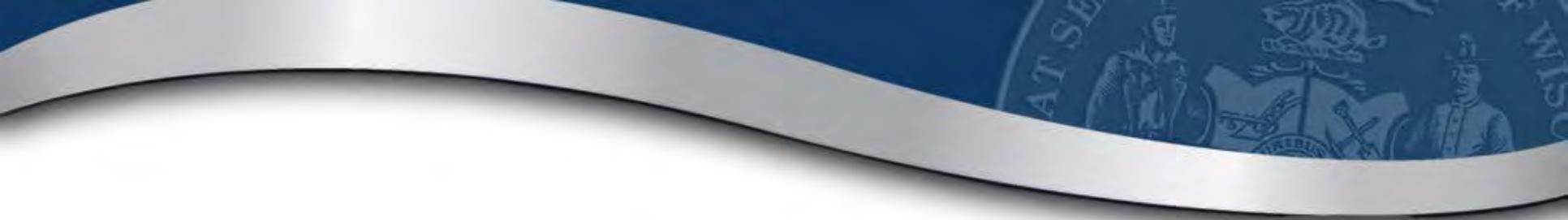
- Al Romportl, Property Assessment Supervisor,  
Wausau District Office
- Leo Kolaszewski, Property Assessment Supervisor,  
Green Bay District Office



# Outline

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- For each class of property, we will provide:
  - The Statutory Definition
  - WPAM Supporting language
  - Clarification of Questionable Examples
- To illustrate most examples, we will:
  - Provide an overhead view
  - Provide a video as if driving by the parcel
  - Provide a picture
- Aids in discussion:
  - Question / Commentary of what we are viewing

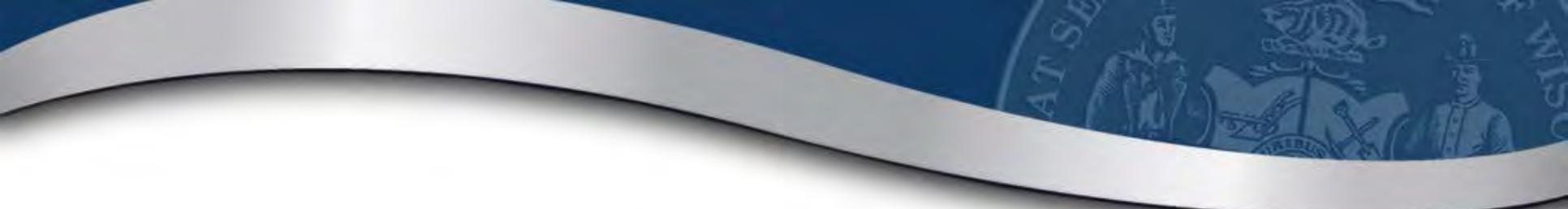


# **Class 1 - Residential**

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## **Sec. 70.32(2)(c)3, Wis. Stats.**

Includes any parcel or part of a parcel of untilled land that is not suitable for the production of crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection



# Class 1 - Residential

---

## Property Assessment Manual Guidance

- Are the actions of the owner(s) consistent with an intent for residential use?
- Is the size of the parcel typical of residential or developing residential parcels in the area?
- Is the parcel zoned residential or is residential zoning likely to be allowed?
- Is the parcel located in a residential plat, subdivision, CSM or near other residential development?
- Does the parcel's topography or physical features allow for residential use?
- Is the parcel located in an urban or rapidly changing to urban area, as contrasted with a location distant from much residential activity?
- Are there any other factors affecting the parcel which would indicate residential use is reasonably likely or imminent ?



S 68th Ave

Cavin Dr

Morgan Creek Dr

Conner Davis Dr

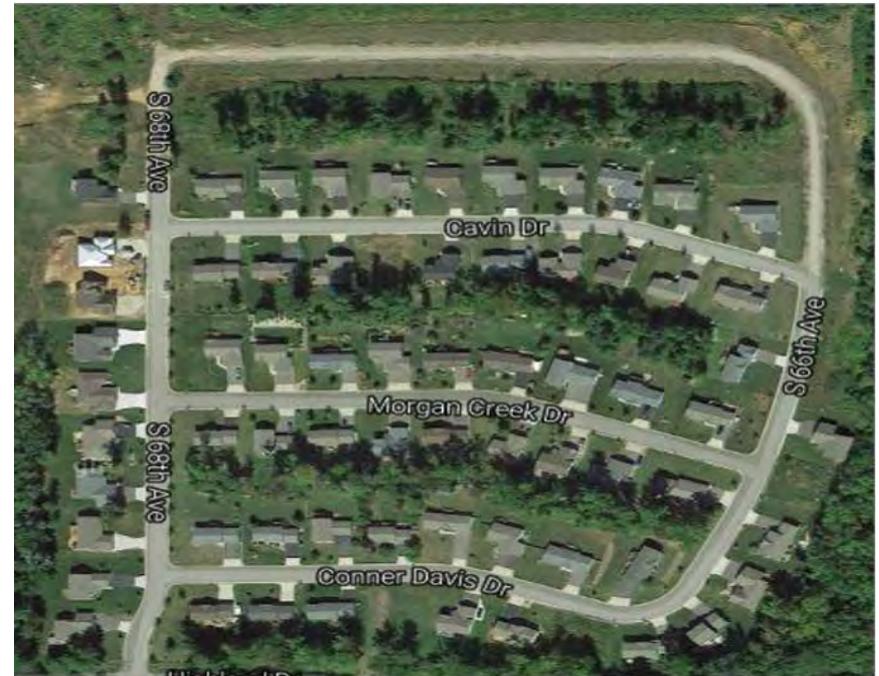
S 66th Ave

S 68th Ave

Highland Dr

# What is the most likely land classification?

- A. Residential
- B. Commercial
- C. Undeveloped
- D. Forest
- E. Need More Information





09/08/2016





# Most likely land classification

---

- A. Residential
- B. Commercial
- C. Undeveloped
- D. Forest
- E. Need More Information



# Considerations

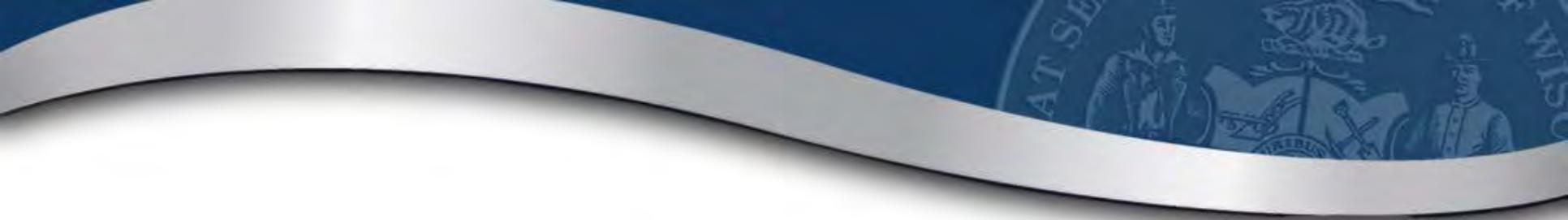
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## What aids in our determination?

- Obvious residential use
- Infrastructure present
- Some vacant land, untilled, for sale
- Small parcel
- Improvements noted

Helpful aid to small parcel classification:

<https://www.revenue.wi.gov/faqs/slf/useassmt.html#asmt9>

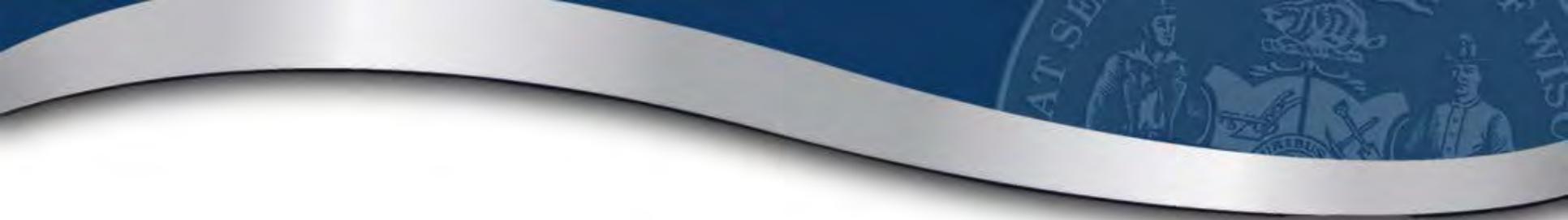


# **Class 2 - Commercial**

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## **Sec. 70.32(2)(a)2, Wis. Stats.**

There is no statutory definition



# Class 2 - Commercial

---

## WPAM Guidance

- Land and improvements devoted to buying and reselling
- Also includes services that support residential, agricultural, manufacturing, and forest uses
- Apartments of four or more, mobile home communities, stores with apartments above the store(s), etc.



60

BUSINESS PARK DR

WORTH CT

CLEMIS WAY

1011 SWING RD

# What is the most likely land classification of the parcels in the slide?

- A. Residential
- B. Commercial
- C. Agricultural
- D. Undeveloped
- E. Need More Information







# Most likely land classification

---

- A. Residential
- B. Commercial
- C. Undeveloped
- D. Forest
- E. Need More Information



# Consideration

---

## What aids in our determination?

- Retail businesses
- Infrastructure noted
- Some buildings already present
- Vacant land, untilled, available for building upon
- Small parcels
- Highest and Best Use analysis points to commercial



# Class 4 - Agricultural

---

## Sec. 70.32, Wis. Stats.

- “Agricultural land” means land, exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to ag use
- “Agricultural use” means agricultural use as defined by the department of revenue by rule and includes growing of short rotation woody crops, including poplars and willows, using agronomic practices
- “Agronomic practices” means agricultural practices generally associated with field crop production, including soil management, cultivation, and row cropping
- Agricultural land shall be assessed according to the income that could be generated from its rental for agricultural use

# Class 4 - Agricultural

## Administrative Rule

- Tax 18.05(1) Agricultural Use
  - NAICS - Crop and Animal Production
  - Christmas Trees and Ginseng
  - Specific Conservation Programs (updated for 2016)
  - <https://www.revenue.wi.gov/pubs/slf/tax18.pdf>
- Tax 18.05(4) Devoted to Agricultural Use
  - Prior production season (2015 for 2016 assessment)
  - Compatible with ag use on January 1?
- 18.06(1) Agricultural Classification
  - Physical evidence of ag use - crops, fencing, livestock
  - Assessor may request additional information



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S

S

E 21st St

E 21st St

E 21st St

# What is the most likely land classification?

- A. Agricultural
- B. Undeveloped
- C. Agricultural and Undeveloped
- D. Need more information









# Most likely land classification

---

- A. Agricultural
- B. Undeveloped
- C. Agricultural and Undeveloped
- D. Need more information



# Consideration

---

## What aids in our determination?

- Agricultural Use of the land
- Common cropping practices
- Larger parcel devoted to ag use
- Small acreage (waterways, small windbreaks, field roads, etc.) incidental to ag use do not warrant separate classification
- For Market Value analysis – Road way Right of way valued with adjacent land class
- For Assessment purposes- Road Way Right of way classified as 'Undeveloped' @ \$100 / acre (further reduced by 50%)

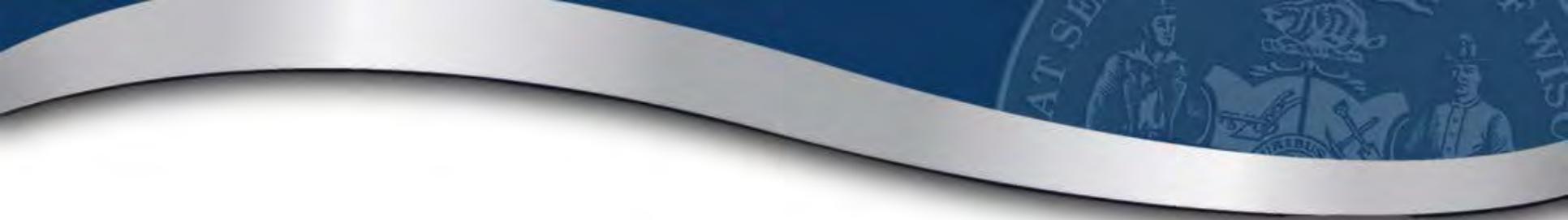


# Additional Consideration

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## Additional Information

- DOR Fielding:
  - Ag land valued without regard to subclasses
- Assessment:
  - Ag Land valued by subclasses
  - Tillable 1, 2 and 3, based on soil productivity
  - Pasture, based on use
    - If the pastureland can be tilled, place in tillable subclass
  - Specialty (irrigated, orchards, cranberry, etc) place in tillable subclass based on soil productivity

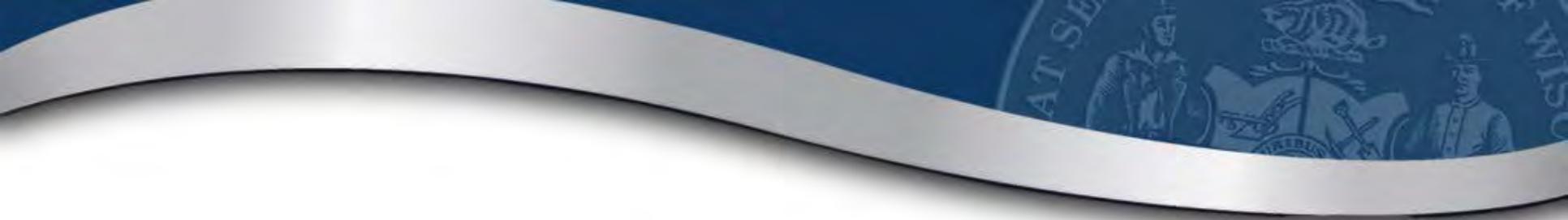


# Class 5 - Undeveloped

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## **Sec. 70.32, Wis. Stats.**

- Bog, marsh, lowland brush, uncultivated land zoned as shore land or other nonproductive lands
- Valued at 50% of full value



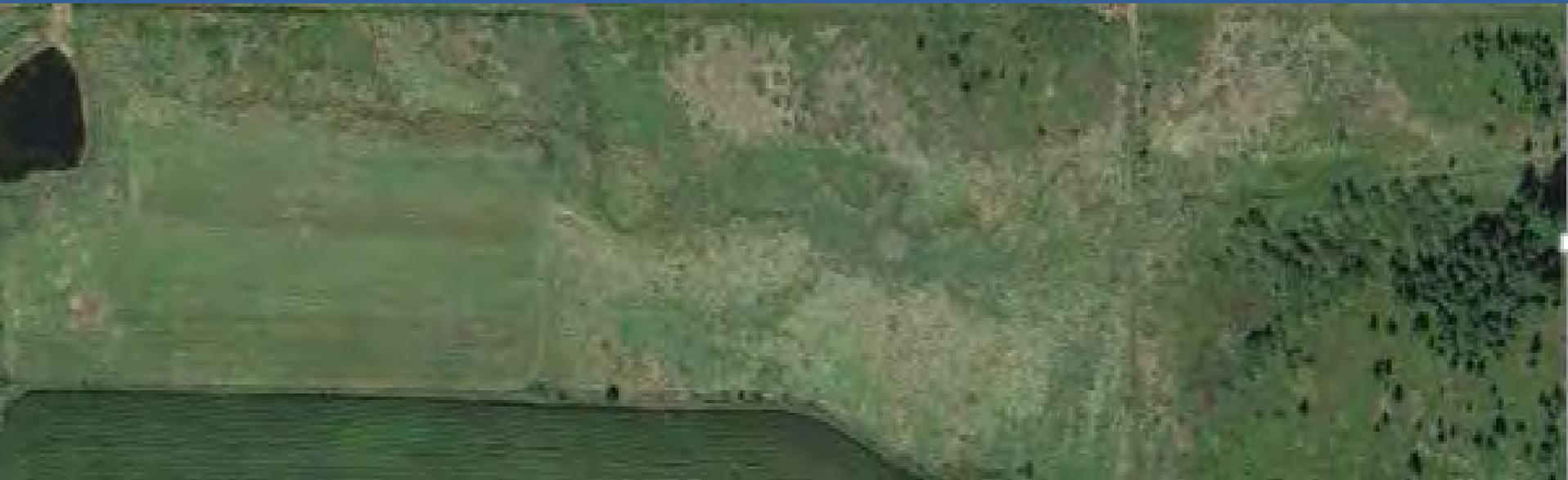
# Class 5 - Undeveloped

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## WPAM

- Farmland abandoned or converted to recreational (in transition to a higher use) classified based on cover
- Land that does not produce and is not capable of producing because of poor soil or site conditions
- Road right-of-way fronting agricultural land if not in an ag use
- Example: rock outcropping, borrow pits, abandoned, depleted quarries, and other land not used and with no potential for use

# Overhead View



# What is the likely land classification?

- A. Agricultural
- B. Undeveloped
- C. Other
- D. Need more information
- E. All of the above









# Most likely land classification

---

- A. Agricultural
- B. Undeveloped
- C. Other
- D. Need more information
- E. All of the above



# Consideration

---

## What aids in our determination?

- Use of the land – Some tilled, some let go
- Type of cover / trees / brush – not productive forest
- Wetland maps – lower area, but no standing water or wetland plants
- Possible Government program – CRP?
- Possible deeded Road Way –County Highway
- Location – Rural agricultural area, some recreational influence

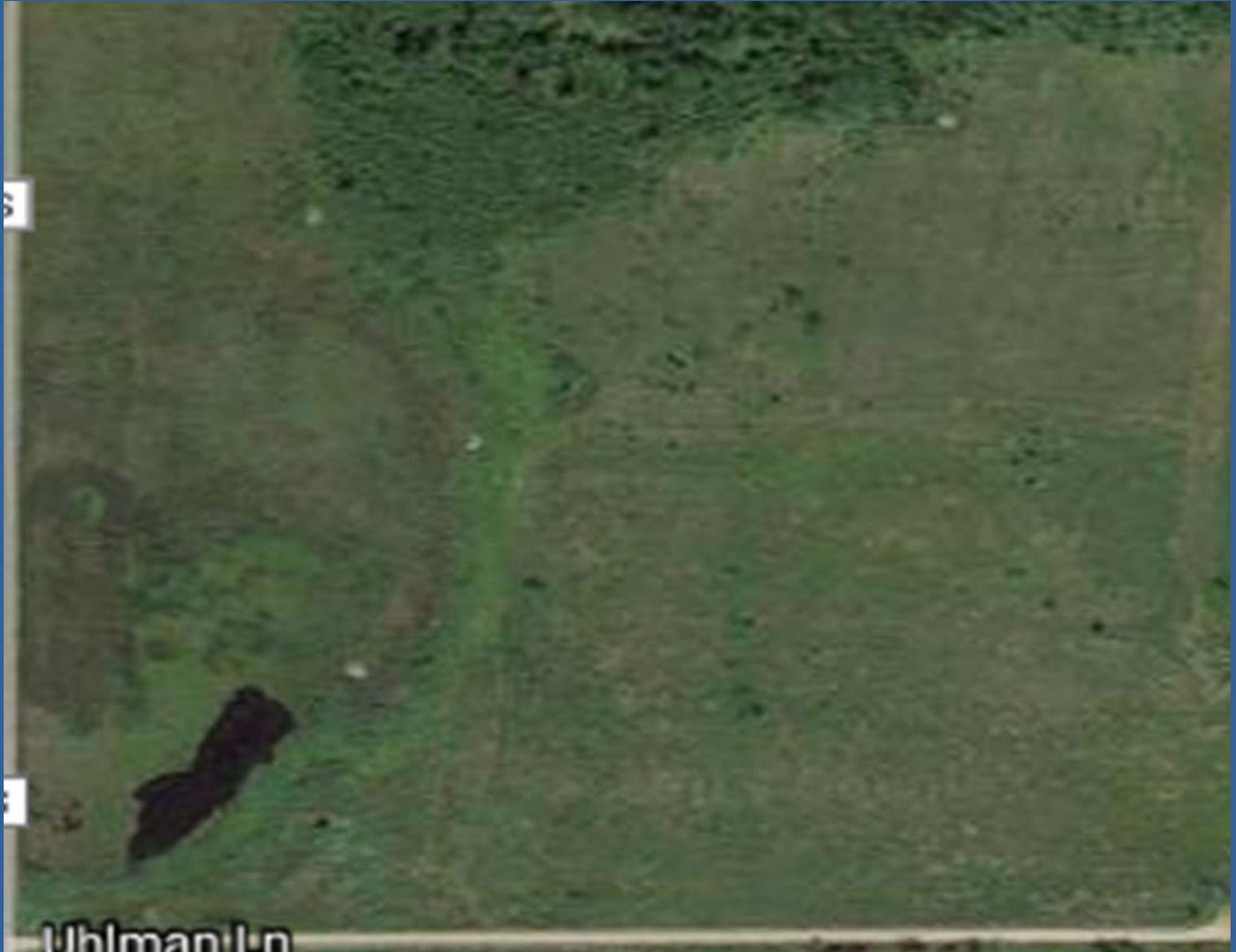
# **Class 5 – Undeveloped - continued**

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## **Sec. 70.32, Wis. Stats.**

- Bog, marsh, lowland brush, uncultivated land zoned as shore land or other nonproductive lands
- Valued at 50% of full value

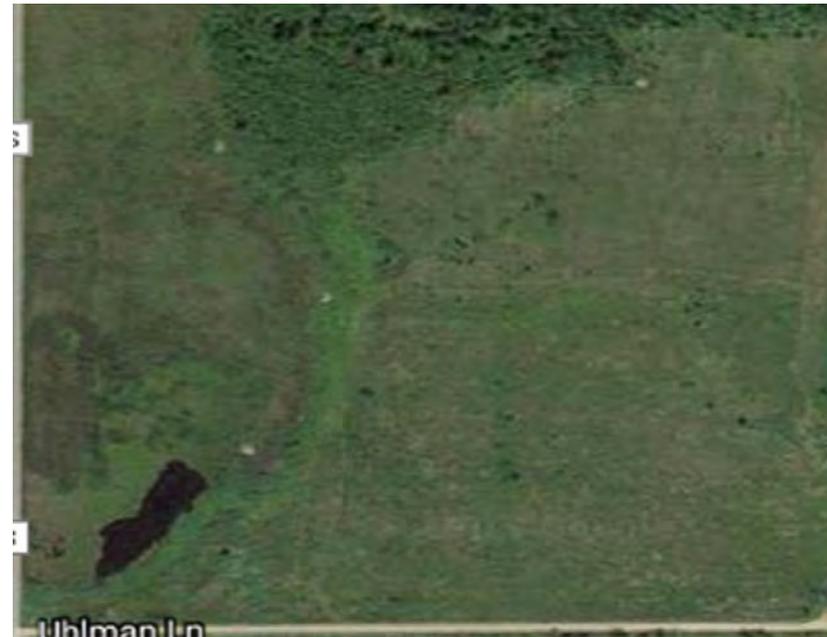
# Overhead View



# What is the likely land classification?

---

- A. Agricultural
- B. Undeveloped
- C. Forest
- D. Undeveloped and Forest





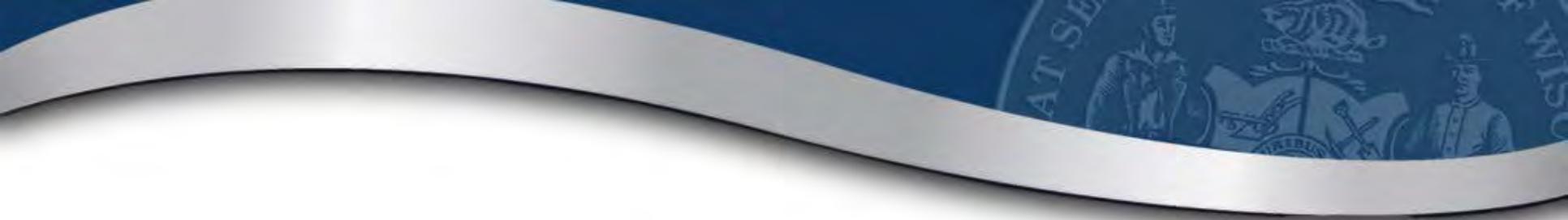




# Most likely land classification

---

- A. Agricultural
- B. Undeveloped
- C. Forest
- D. Undeveloped and Forest



# Consideration

---

## What aids in our determination?

- Cover – grasses, brush wetland plants all predominantly found in wetland soils
- Wetland map will confirm
- Pond has little contributory value; highest and best does not change
- No Government Programs
- Trees that are present are non-productive – tag alder – found in wetlands



# **Class 5m – Agricultural Forest**

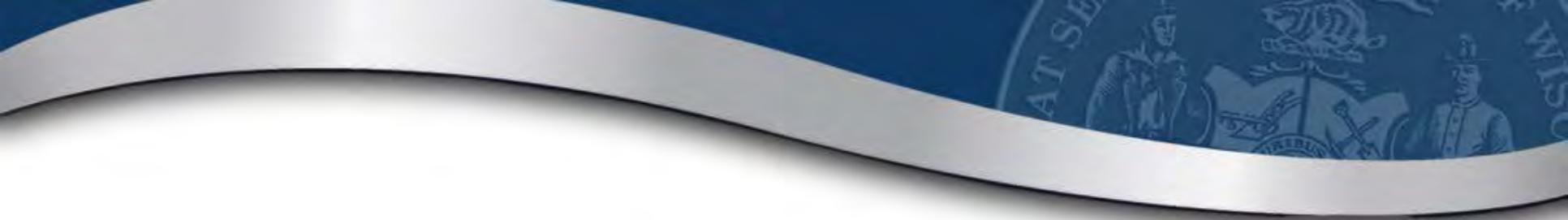
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## **Sec. 70.32, Wis. Stats.**

Land producing or capable of producing commercial forest products, if the land is:

- Contiguous to 100% ag parcel (must be owned by same person)
- Located on a parcel that contains agricultural land on 1.1.2004, and current assessment year, or
- Located on a parcel where 50% of the acreage was converted to ag land on 1/1/05, or after

Ag Forest is Valued at 50% of full value



# Class 5m – Agricultural Forest

---

## WPAM

- Classification examples—Appendix 11-D
- 2004 assessment roll needs to be kept to meet the definition in Sec. 70.32(2)(c)1d., Wis. Stats.
- Frequently Asked Questions –

<https://www.revenue.wi.gov/faqs/slf/agforest.html>

# Overhead View



# What is the most likely land classification?

- A. Agricultural, Undeveloped, Forest, and Other
- B. Agricultural, Undeveloped, Ag Forest, and Other
- C. Residential, Agricultural, Ag Forest, Undeveloped
- D. Need more information





09/08/2016





# Most likely land classification

---

- A. Agricultural, Undeveloped, Forest, and Other
- B. Agricultural, Undeveloped, Ag Forest, and Other
- C. Residential, Agricultural, Ag Forest, Undeveloped
- D. Need more information



# Consideration

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## What aids in our determination?

- Agricultural land is present
- The Forest (to the left) is Ag forest – on a parcel with ag land. (presume ag land was there in 2004)
- The untilled land in the center is most likely Undeveloped, Fallow (mostly open, no productive trees, no evidence of pasture)
- Government programs?
- Residential is predominate use of buildings



## **Class 6 – Forest**

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### **Sec. 70.32, Wis. Stats.**

Productive forest land means "land that is producing or is capable of producing commercial forest products and is not otherwise classified under this subsection".

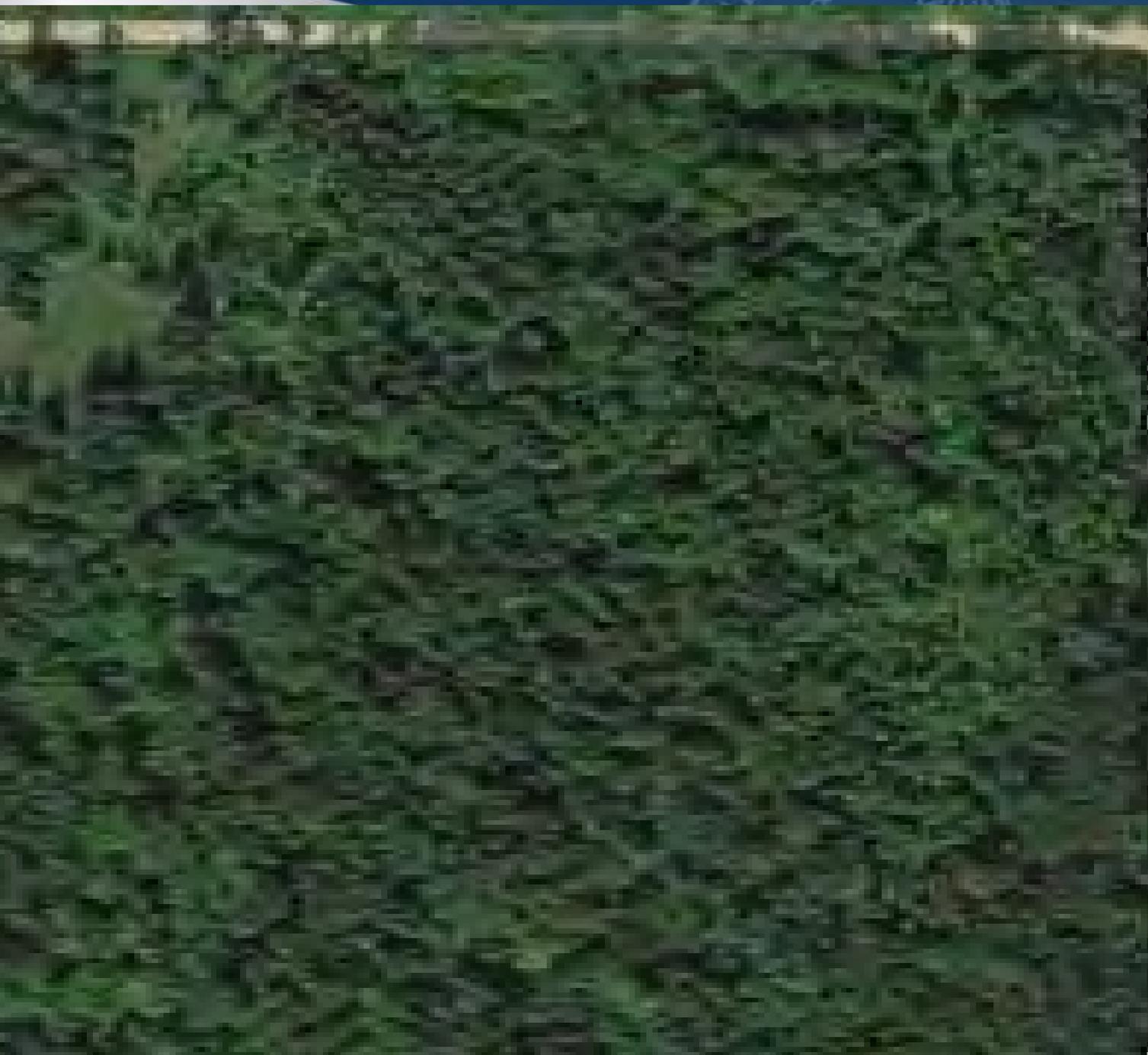
# Class 6 – Forest

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## WPAM

- Productive forest lands and related services in this classification are determined primarily by the use of the land. Forested areas used for hunting, fishing, recreation, or in the operation of a game preserve, should be classified as forest unless clearly operated as a commercial enterprise or are exempt.
- Forest lands include those forested areas, not on farms or ranches, which are being managed or set aside to grow tree crops for “industrial wood” or to obtain tree products such as bark or seeds.
- Forested areas on farms, ranches, or estates, with no commercial use made of the trees are to be included in this classification, including cutover. Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property.

Green Dr



N 120th Ave

N

# What is the likely land classification?

- A. Agricultural
- B. Productive Forest
- C. Undeveloped
- D. Agricultural Forest
- E. Need more information





09/08/2016



# Most likely land classification

---

- A. Agricultural
- B. Productive Forest
- C. Undeveloped
- D. Agricultural Forest
- E. Need more information



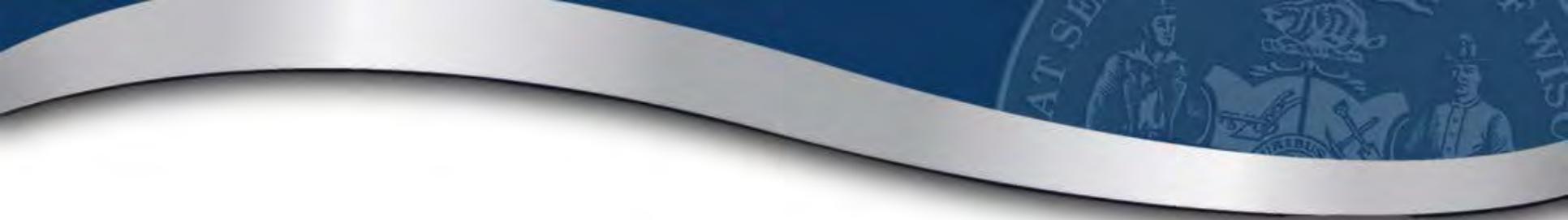


# Forest Example

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## What aids in our determination?

- Cover - Wooded
- Location –Rural, no residential use imminent
- Parcel size – larger; typical for area
- Timber Quality
- Check for possible contracts
- Check for adjacent ownership "wholly agricultural parcel"
- Check for Maple Syrup Production



## Class 7 – Other

---

### **Sec. 70.32 2 (1) (m) Wis. Stats.**

"Other," as it relates to par. [\(a\) 7.](#), means buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those buildings and improvements.



# Class 7 – Other

---

## WPAM

The principle of highest and best use will guide the assessor to the appropriate approach to value. For example, using residential lot sales to value "Other" land where restrictive agricultural zoning would prohibit residential development would be inappropriate. In this case, the assessor needs to recognize the farm set as an integral part of the farm enterprise. Analyzing agricultural sales will yield information about the market value of agricultural land and improvements that the assessor might use to determine the contributory value a farm set.

# Overhead View





WITTERS

09/08/2016



# What is the likely land classification(s)?

---

- A. Agricultural & Other
- B. Agricultural, Undeveloped & Other
- C. Ag Forest, Agricultural & Other
- D. Undeveloped & Other
- E. Residential & Other





# Most likely land classification

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- A. Agricultural & Other
- B. Agricultural, Undeveloped & Other
- C. Ag Forest, Agricultural & Other
- D. Undeveloped & Other
- E. Residential & Other



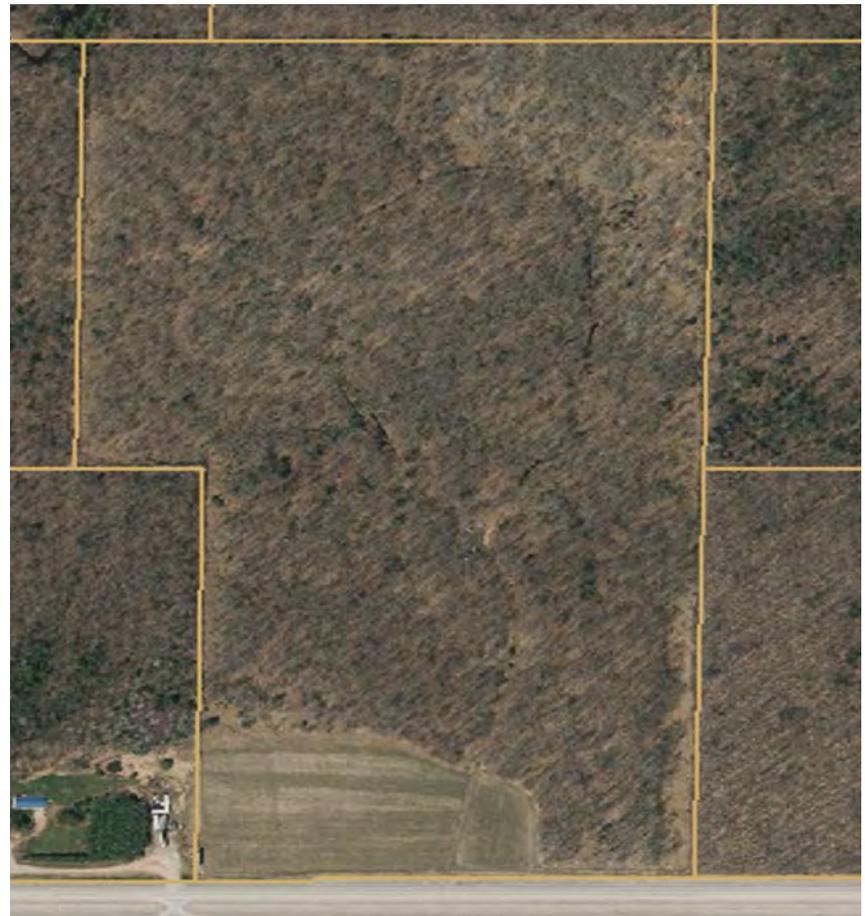
# Consideration

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- Agricultural land present
- Agriculturally used set of buildings
- Land supports the buildings
- Residentially used house qualifies as agricultural - owned by qualified relative of farm operator
- Pond is large enough to be considered Undeveloped
- No water frontage value; not a farm pasture pond
- Road Way Right of Way

# Questionable Classification – Scenario 1

Classifying Parcels  
of Mixed Land Cover

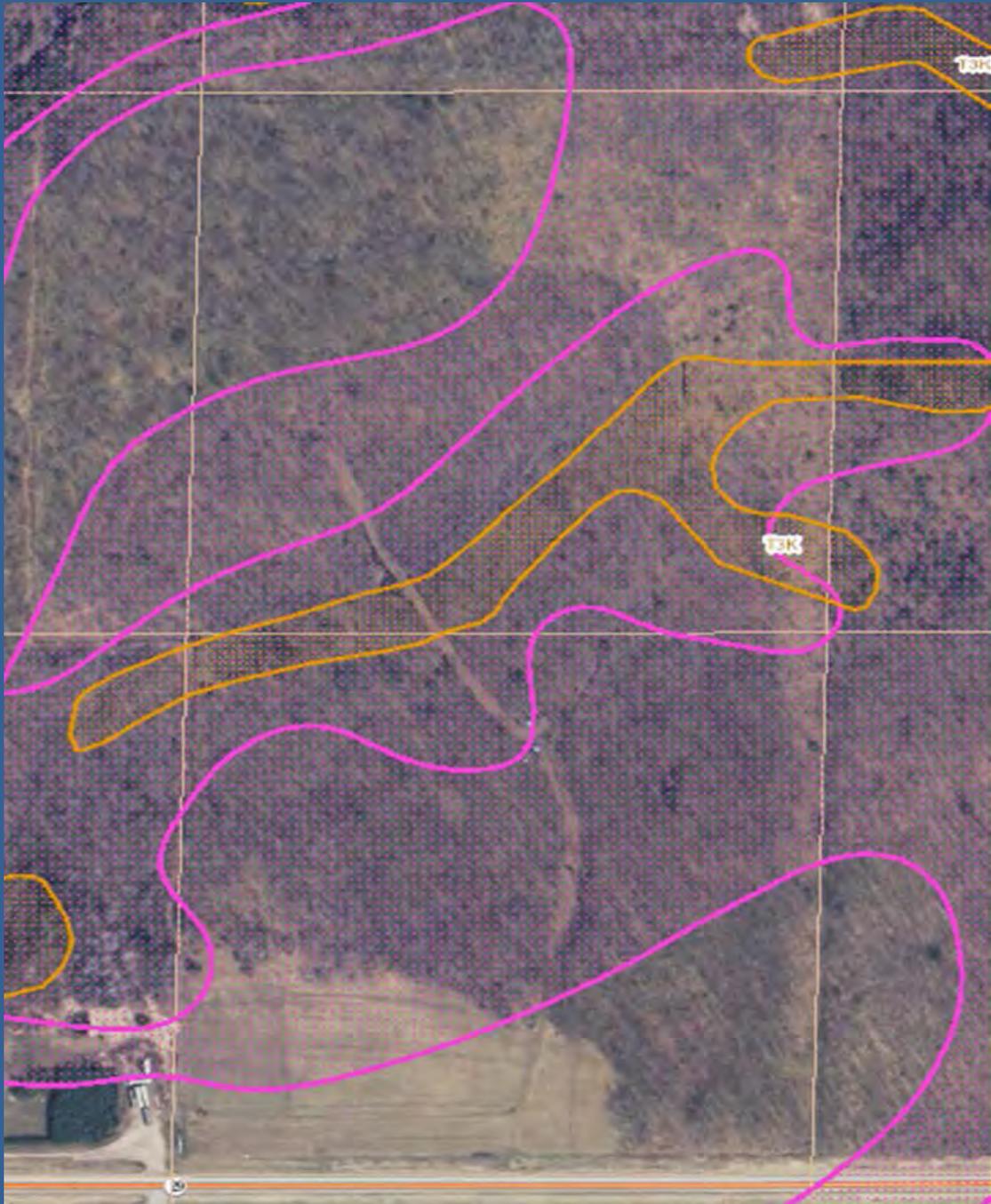


# What is the likely land classification?

---

- A. Undeveloped
- B. Agricultural Forest
- C. Productive Forest
- D. Commercial
- E. Agricultural & Ag Forest









**View from Adjacent Highway**  
*(looking Northeast)*



# Most likely land classification

---

- A. Undeveloped
- B. Agricultural Forest
- C. Productive Forest
- D. Commercial
- E. Agricultural & Ag Forest

# Final Considerations

---

## **Wisconsin Property Assessment Manual (*Chapter 11*)**

- NAICS Sector 11. – Agriculture, Forestry , Fishing, Hunting

*The industries in subsector 114, (Fishing, Hunting and Trapping), harvest fish and other wild animals from their natural habitats. These industries are dependent upon a continued supply of the natural resource. Included in this subsector are game preserves, hunting preserves, and game propagation. These are commercial establishments and typically have to be licensed through the DNR as a Game Farm. These establishments are not agricultural.*

**Town of  
Vandenbroek**

# What is the likely land classification?

---

- A. Agricultural
- B. Undeveloped
- C. Commercial
- D. Agricultural and Undeveloped





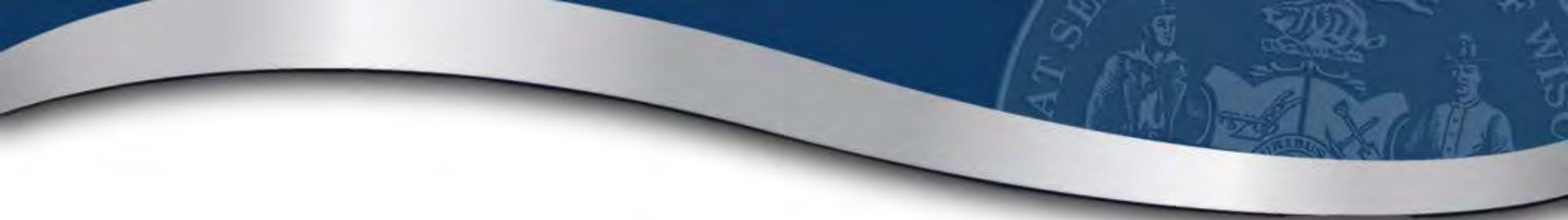




# Most likely land classification

---

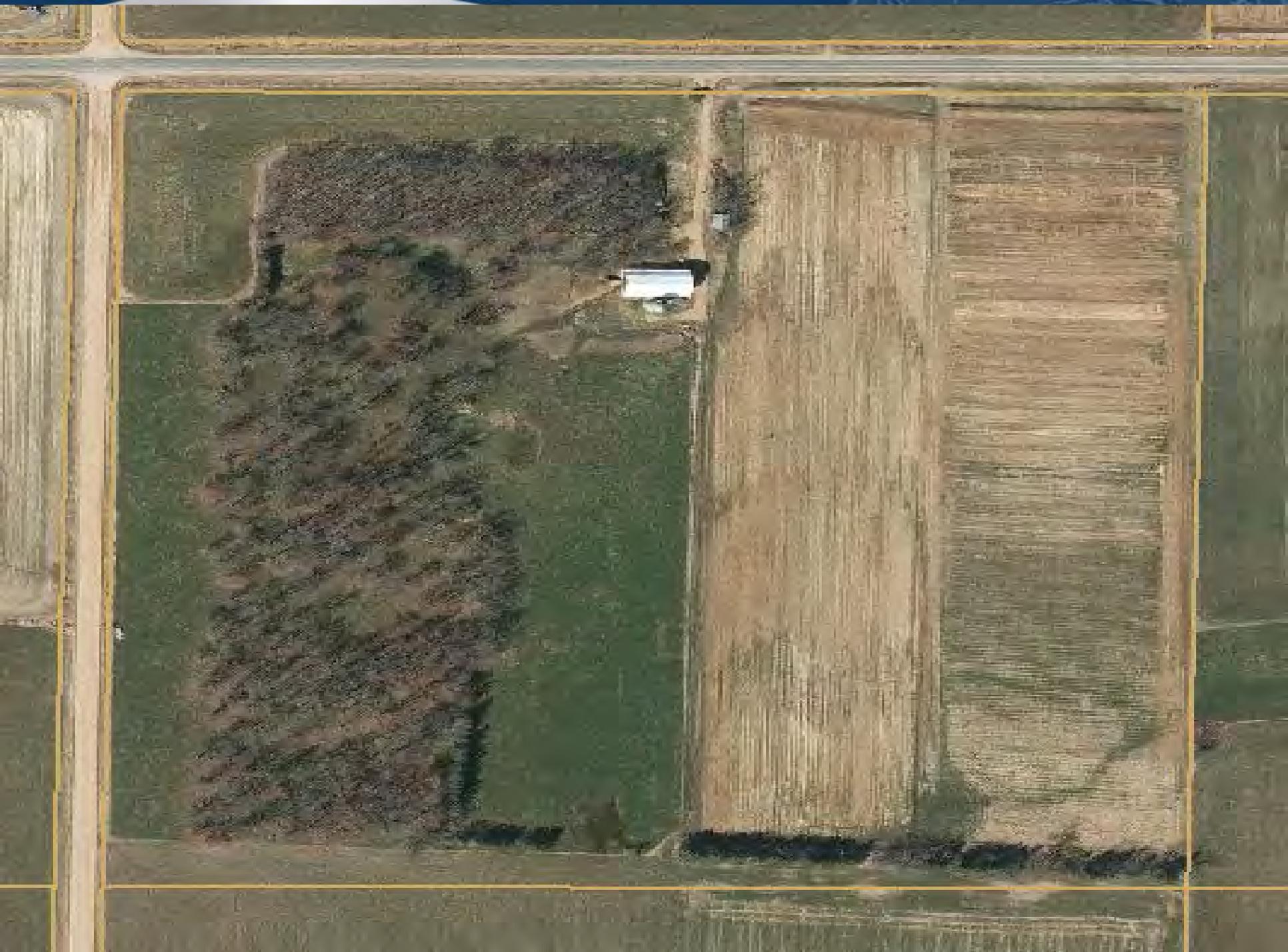
- A. Agricultural
- B. Undeveloped
- C. Commercial
- D. Agricultural and Undeveloped



# Final Considerations

---

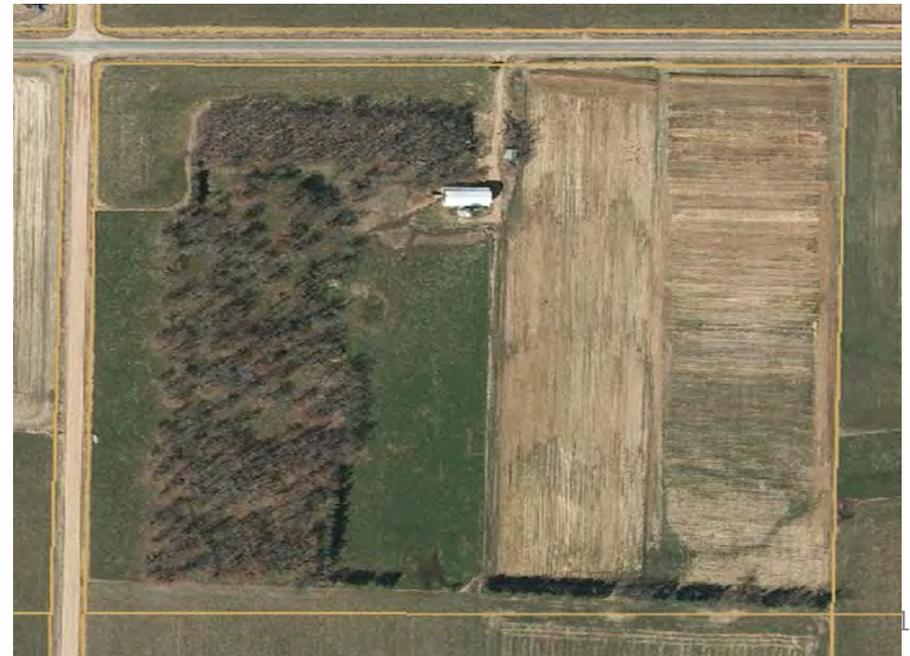
- Land is fenced and it contains livestock. Administrative Rule 80.06(1) – Physical evidence of ag use – crops, fencing, livestock
- Animals/livestock are at rest – no hunting
- Livestock have free roam of entire area that is fenced in



# What is the likely land class of the woods?

---

- A. Agricultural
- B. Agricultural and Ag Forest
- C. Forest
- D. None of the above





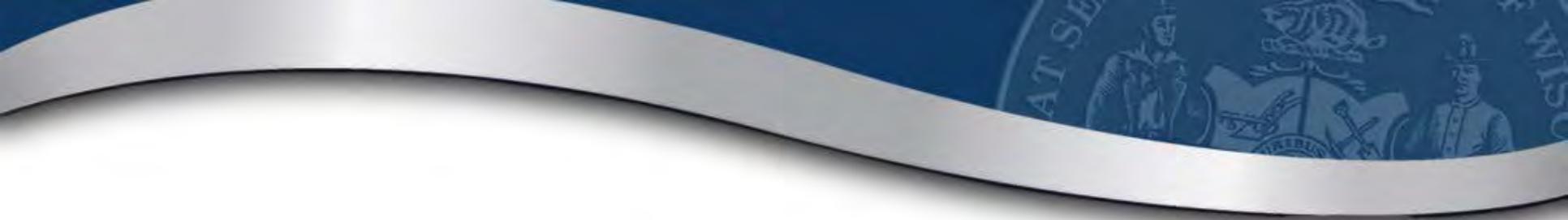




# Most likely land classification

---

- A. Agricultural
- B. Agricultural and Ag Forest
- C. Forest
- D. None of the above



# Final Considerations

---

- Is the undergrowth in the wooded area overgrown or in check?
- Is livestock able to roam freely under the tree canopy?
- Is there evidence that livestock have accessed the entire area?
- Is the pastured use continual or periodic?





E2W10E

Hurdley's L.

Town of  
T22  
R10E

252

# What is the likely land classification(s)?

---

- A. Residential
- B. Commercial
- C. Forest
- D. Class 7 Other and Forest
- E. None of the above





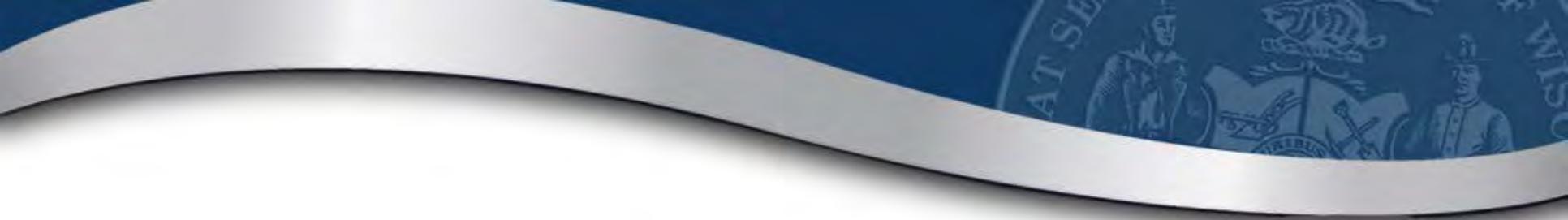




# Most likely land classification

---

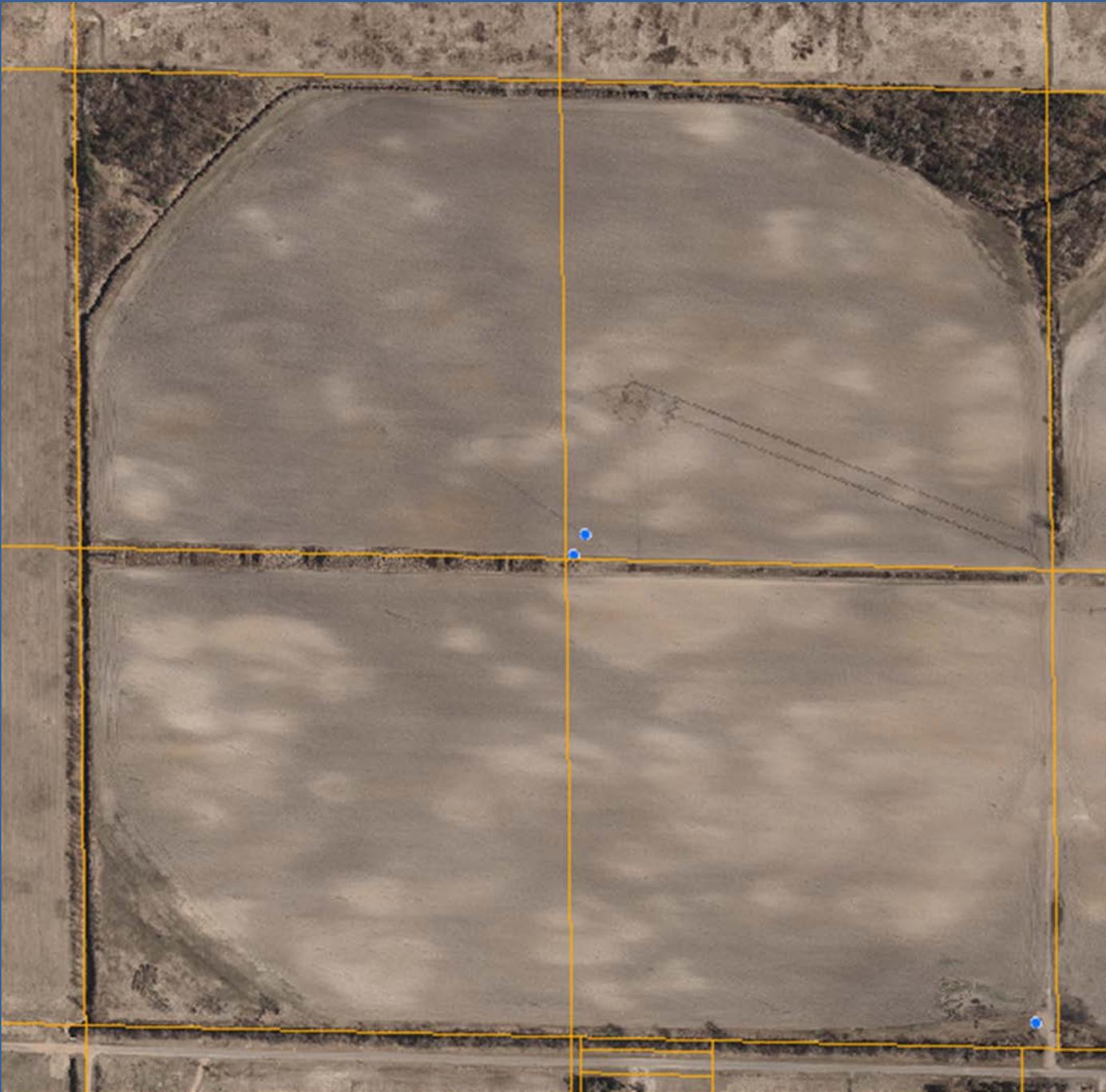
- A. Residential
- B. Commercial
- C. Forest
- D. Class 7 Other and Forest
- E. None of the above



# Final Considerations

---

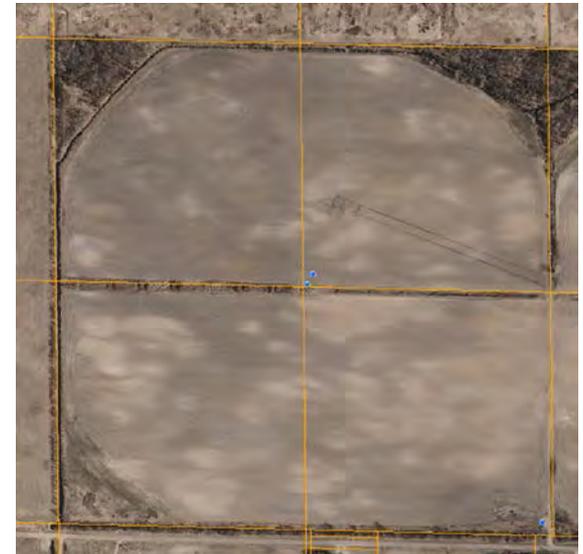
- Air photo depicts parcel consisting of mostly wooded land and numerous building improvements
- Numerous trails and paths are evident throughout parcel and support commercial use of the property



# What is the likely land classification for this 160 acres?

---

- A. Agricultural
- B. Class 7 - Other
- C. Agricultural & Undeveloped
- D. Agricultural & Undeveloped & Ag Forest





# Most likely land classification

---

- A. Agricultural
- B. Class 7 - Other
- C. Agricultural & Undeveloped
- D. Agricultural & Undeveloped & Ag Forest

# Final Considerations

---

- Idle land not used in support of the agricultural activity is not "land devoted primarily to agricultural use", and should be classified a (5)-Undeveloped, (5m)-Agricultural Forest, or (6)-Productive Forest.
- The right-of-way of an un-deeded road, fronting a parcel of agricultural land should be assessed as (5)-Undeveloped if not in agricultural use.
- Minor auxiliary improvements such as an irrigation well or shed that are not part of a farm set may not justify any land allocation to (7)-Other. (*\*see note below*)

*\* If programming requires a site acre for all (7)-Other Improvements, allocate the same use-value \$/acre as the associated irrigated acreage.*

# Overhead View



# What is the likely land classification(s)?

---

- A. Commercial
- B. Agricultural
- C. Agricultural Forest
- D. All of the above





*Wayside*  
**NURSERIES**  
INC.

WWW.WAYSIDEINC.COM Growing Quality Plants Since 1921 LIFELOCK

**LIFELOCK**









# Most likely land classification

---

- A. Commercial
- B. Agricultural
- C. Agricultural Forest
- D. All of the above

# Observations:

- Aerial Mapping Depicts a 38 Acre Parcel Used as a Nursery and Greenhouse Operation
- Nursery Stock (i.e. trees and shrubs) is Planted and Harvested on the Majority of Parcel Acreage
- The Building Site Includes Numerous Greenhouse and Maintenance Structures
- The Northeast Corner of the Parcel Includes Several Acres of Wooded Land not Utilized by the Nursery Stock Operation

# Final Considerations

- The NAICS Industry Classification 111421 defines growing nursery products, nursery stock, shrubbery, bulbs, fruit stock, and sod as an agricultural use.
- The Wisconsin Property Assessment Manual lists Commercial Greenhouses as a Commercial Activity.
- Wooded land meets the definition of Agricultural Forest if:
  - a) A parcel contains agricultural land for the current year and also for the 1/1/2004 assessment
  - b) Where at least 50% of the acreage of the parcel was converted to agricultural land for the 1/1/2005 assessment or later
  - c) Contiguous to a parcel that is classed in whole as agricultural land (same owner)



# What is the likely land classification for this 16.4 acre parcel?

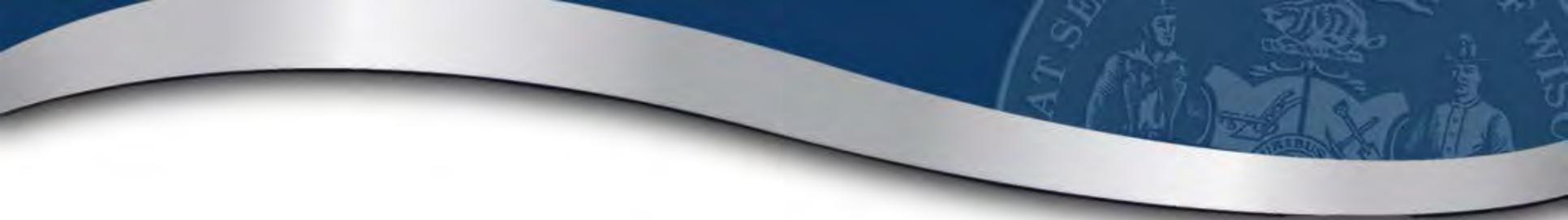
---

- A. Residential, Agricultural, Agricultural Forest
- B. Class 7 Other, Agricultural Forest
- C. Agricultural & Agricultural Forest
- D. None of the above









# Most likely land classification

---

- A. Residential, Agricultural, Agricultural Forest
- B. Class 7 Other, Agricultural Forest
- C. Agricultural & Agricultural Forest
- D. None of the above



# Final Considerations

---

- No intensive agricultural use of buildings is evident
- Limited acreage and functional limitations of outbuildings, inadequate to support farm set
- Agricultural use appears to be incidental and limited to producing hay or eggs for sale to public
- Boarding of horses is for personal use

SE

STATE ROAD 22

032006340100

TOWN OF SPRINGWATER

032006340200

# What is the likely land classification for this parcel?

---

- A. Commercial
- B. Agricultural
- C. Forest
- D. Agricultural Forest







# Most likely land classification

---

- A. Commercial
- B. Agricultural
- C. Forest
- D. Agricultural Forest



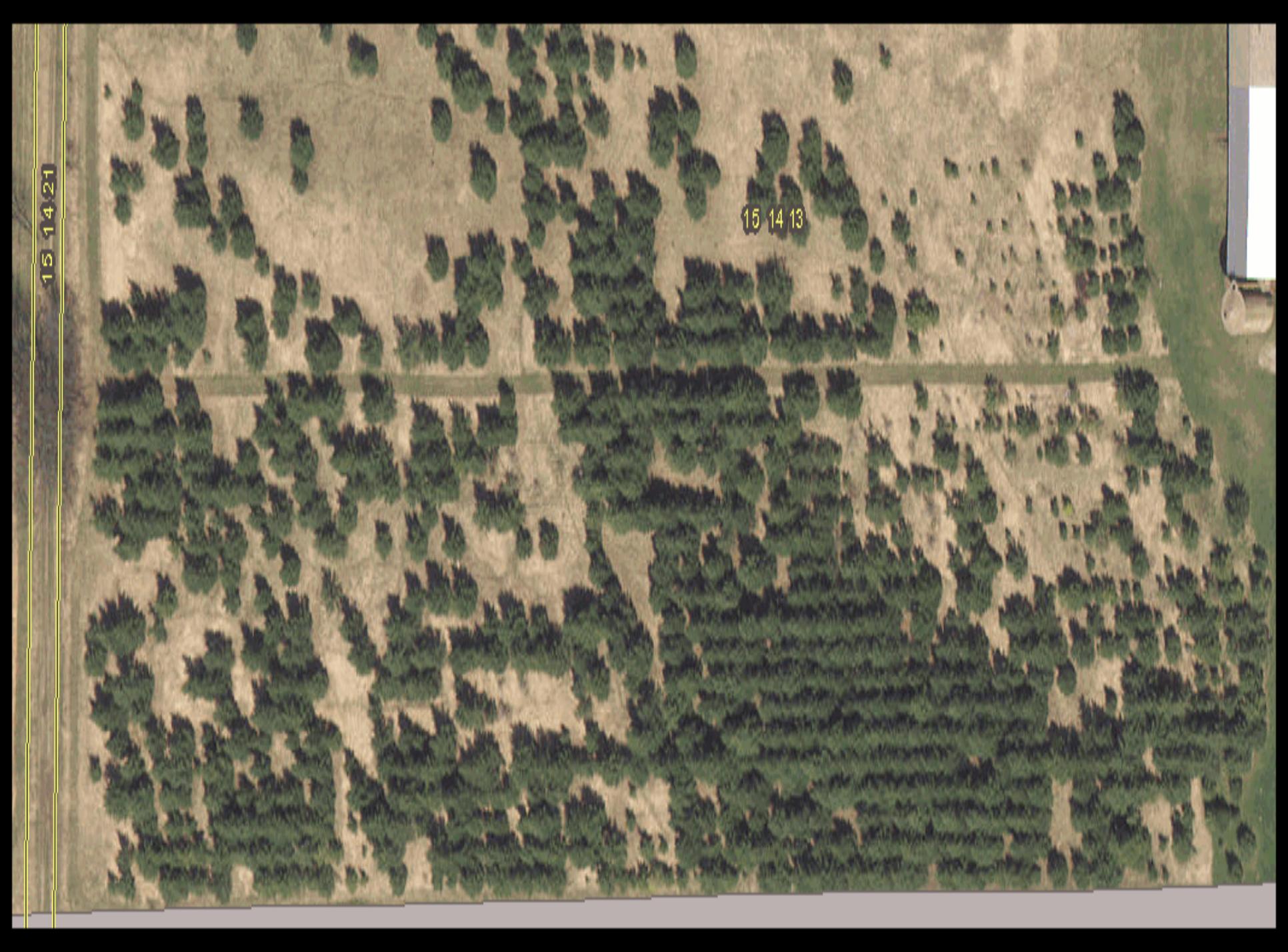
# Final Considerations

---

- Is the land devoted primarily for the purpose of producing Christmas trees?
- Actively trimming and pruning the trees
- Maintaining access to the trees – weeding, cutting grass, etc.

15 14 21

15 14 13



# What is the likely land classification for this 7.2 acres?

---

- A. Agricultural
- B. Agricultural Forest
- C. Undeveloped (fallow) & Forest
- D. Class 7 - Other







# Most likely land classification

---

- A. Agricultural
- B. Agricultural Forest
- C. Undeveloped (fallow) & Forest
- D. Class 7 - Other

# Final Considerations

---

- Trees too tall and wide to be considered Christmas trees
- Land not primarily devoted to the production of Christmas trees
  - No evidence of pruning the trees
  - No evidence of weeding and clearing land around trees
- Sec. 70.32 Wis. Stats. defines productive forest as land that is producing or is capable of producing commercial forest products
- Open area is large enough to be classified separately

22

Alp Ct



# What is the likely land classification for this 7.89 acres?

- A. Agricultural
- B. Productive Forest
- C. Agricultural Forest
- D. More information required







# Most likely land classification

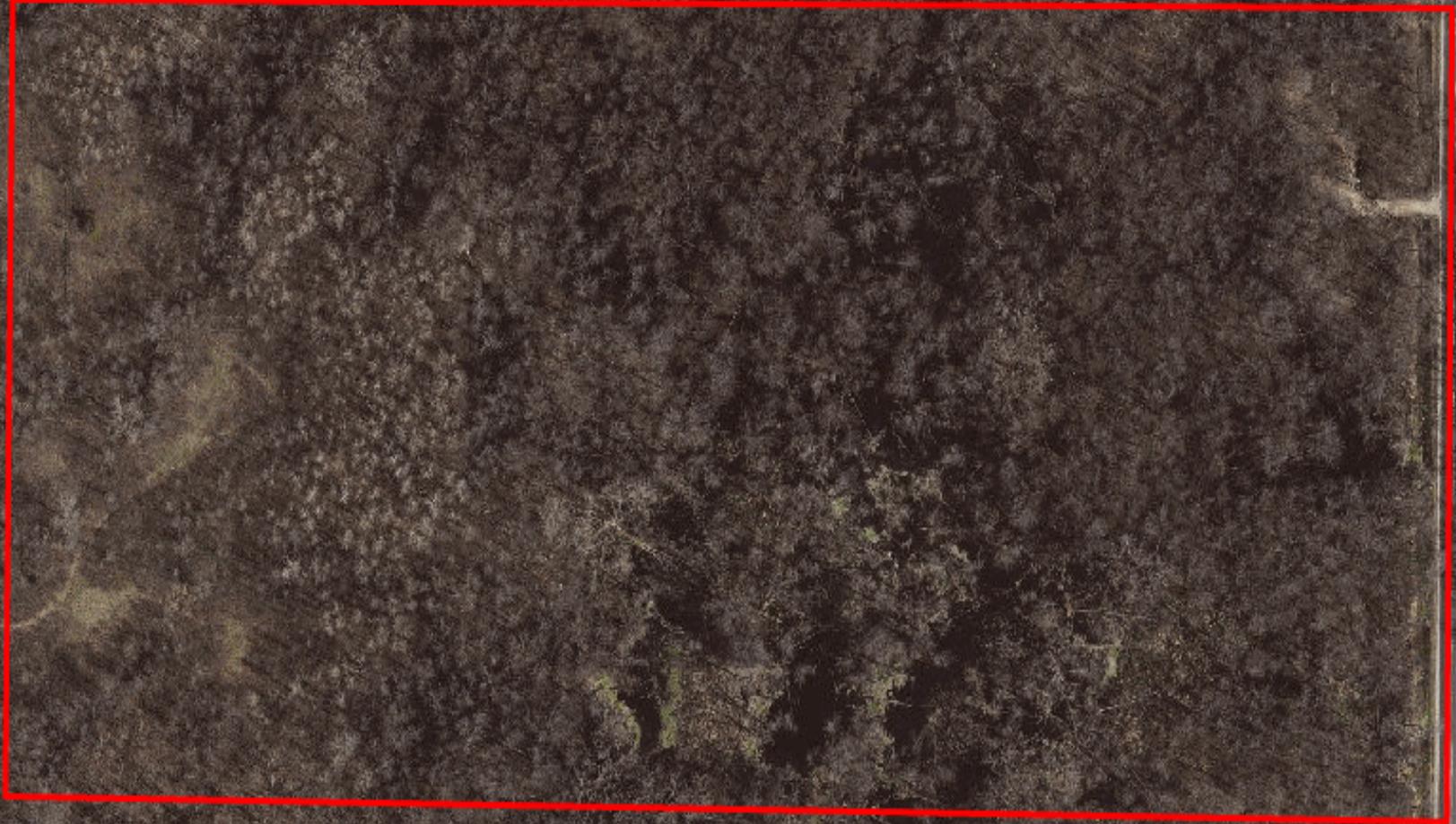
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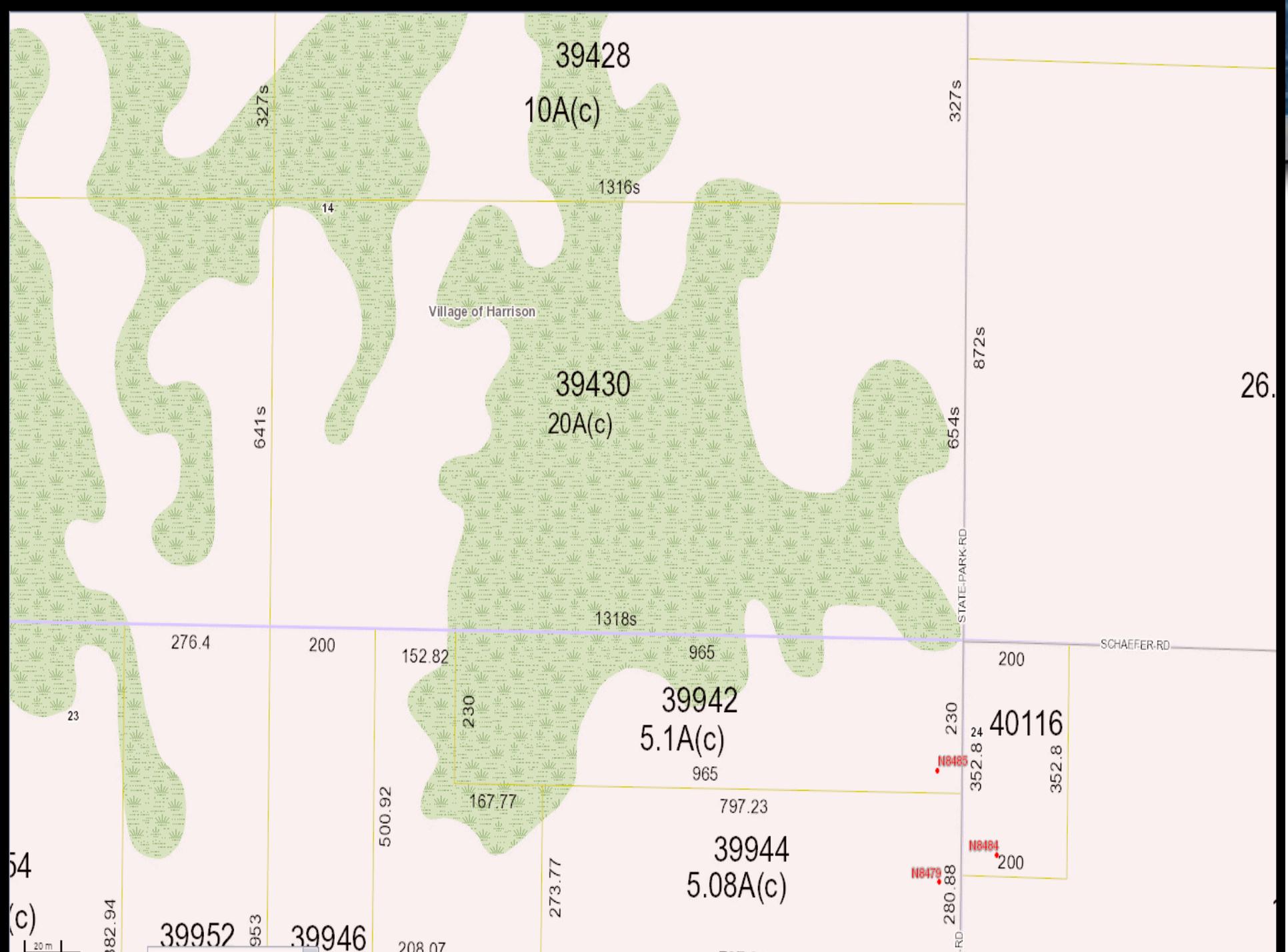
- A. Agricultural
- B. Productive Forest
- C. Agricultural Forest
- D. More information required

# Final Considerations

---

- Interview with property owner indicates use of land is now 100% recreational – *Productive Forest*
- Interview with property owner indicates property owner's intentions are to maintain and harvest Christmas Trees – classify as *Agricultural* and review again next year
- If unable to interview property owner – classify as *Agricultural* – although no sign of pruning or maintaining the land around the trees, trees are still salable as Christmas trees and could be harvested as such – ***continue to monitor annually!***





39428

10A(c)

1316s

Village of Harrison

39430

20A(c)

1318s

39942

5.1A(c)

965

39944

5.08A(c)

40116

39952

39946

953

208.07

280.88

200

276.4

200

152.82

965

200

641s

654s

872s

327s

14

327s

26

SCHAEFFER RD

STATE-PARK RD

N8479

N8483

N8484

23

20m

54

(c)

# What is the likely land classification for this acreage?

---

- A. Forest
- B. Undeveloped – swamp subclass
- C. Forest and Undeveloped – swamp subclass
- D. Undeveloped – waste subclass



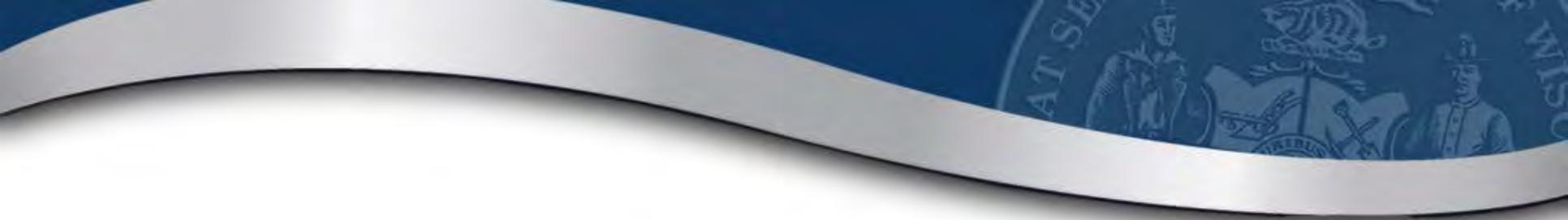




# Most likely land classification

---

- A. Forest
- B. Undeveloped – swamp subclass
- C. Forest and Undeveloped – swamp subclass
- D. Undeveloped – waste subclass



# Final Considerations

---

- Sec. 70.32 Wis. Stats. defines productive forest as land that is producing or is capable of producing commercial forest products.
  - Full canopy visible on air photo for most of the 20 acres
  - No sign of cleared acreage or obvious home site on air photo
  - Some areas indicated on the parcel are open and wet so should be classified as undeveloped - swamp.
  - Areas that are wet and wooded are properly classified as forest

0 019210000

0 019220000

STATE ROAD

0 019230300

TOWN OF

0 019240000

50 m

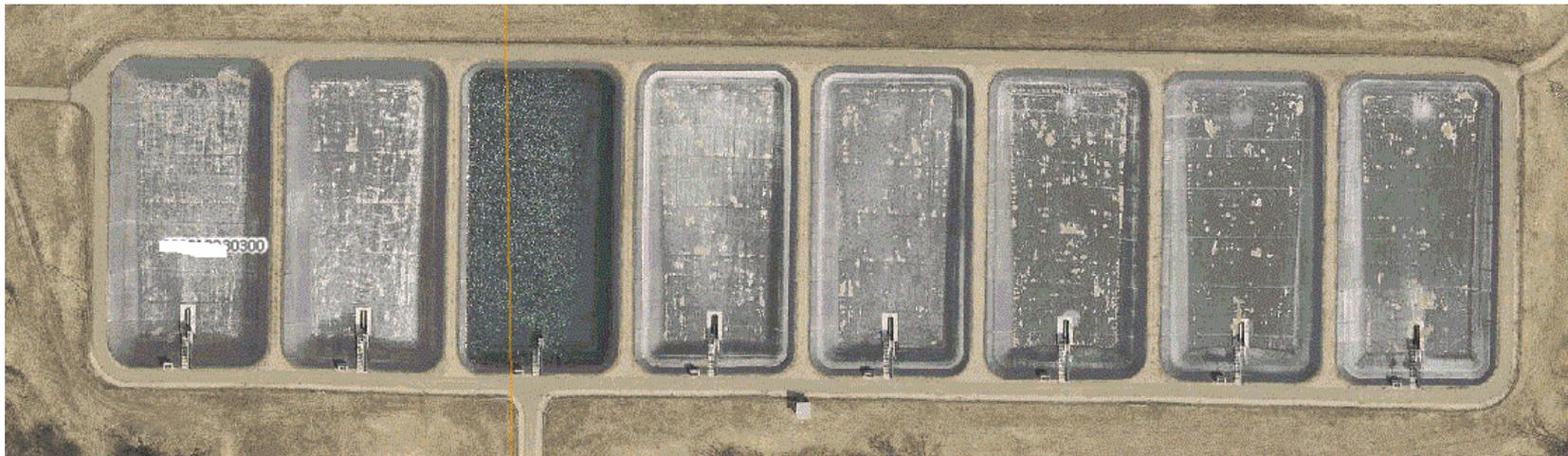
0 019230200

0 019230520



# What is the likely land classification(s) for this acreage?

- A. Agricultural
- B. Agricultural & Class 7 Other
- C. Commercial
- D. Undeveloped







# Most likely land classification

---

- A. Agricultural
- B. Agricultural & Class 7 Other
- C. Commercial
- D. Undeveloped

# Final Considerations

---

- All lands covered by the water of a pond are to be categorized as agricultural use value (specialty land), using pasture \$/AC to determine assessed value (WPAM 11-21)
- All land with improvements such as dikes, dams, and other structures used for diverting water shall be classified as Class 7 Other (similar to cranberry improvements)
- More information regarding fish pond valuations reference WPAM 11-85

658s

1315s

12515  
24.33A(c)

1317s

986.94

12520  
13.78A(c)

986.39

28798  
24.68A(c)

SAV/MILLERD

1337s

SAV/MILLERD

980s

B

B

532.83

1317s

1317s

1317s

532s

1317s

13190

1372

100.12

13495

# What is the likely land classification(s) for this 13.78 acres?

---

- A. Commercial
- B. Residential
- C. Class 7 – Other
- D. Agricultural
- E. Both C and D







# Most likely land classification

---

- A. Commercial
- B. Residential
- C. Class 7 – Other
- D. Agricultural
- E. Both C and D



# Final Considerations – Unique Commercial

---

- WPAM 9-1: Commercial property consists of properties for which the predominant use is the selling of merchandise or providing a service
- Admissions for guided tour, presence of a gift shop, and accommodations for weddings and banquets



Crosse Dr

# What is the likely land classification for this acreage?

---

- A. Undeveloped
- B. Residential
- C. Commercial
- D. Agricultural





09/02/2016





# Most likely land classification

---

- A. Undeveloped
- B. Residential
- C. Commercial
- D. Agricultural

# Final Considerations

---

- Sec. 70.32(2)(c)3, Wis. Stats. – Class 1 Residential
  - Includes any parcel or part of a parcel of untilled land that is not suitable for the production of crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection.
- No tillable land here, completed residential homes present
- Actions of the owner are consistent with residential use
- Highest & Best use of the lots that are not yet improved are still residential

Find Address or Place



101.27' 192.17'

02 24 99

N 318614.101  
E 624591.858

02 24 43 2

02 24 43 3

02 24 43 1

02 24 44

96

02 25 99

E 9479  
HWY 96

02 2571 7

N 983  
STANLEY CT

02 2571 8  
N 982  
STANLEY CT

N 071  
STANLEY CT

N 939  
STANLEY CT

N 940  
STANLEY DR

02 2572 3

02 2572 2

02 2572 1

02 2572 4

E 9565  
BREEZEWAY DR

E 9571  
BREEZEWAY DR

02 2572 6



E 951  
HWY 96

02 2572 11

WHISPERING WINDS EAST

02 2572 10

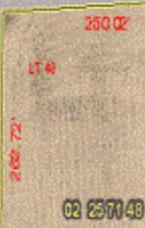
STANLEY CT

LUNICE CT

N CROSSWINDS DR

BREEZEWAY DR

BREEZEWAY DR



02 2571 4B



02 2572 6



02 2572 0

02 2572 7

02 2572 8

02 2571 11

02 2571 10

02 2571 9

02 2571 8

02 2571 7

02 2571 6

02 2571 5

02 2571 4

02 2571 3

02 2571 2

02 2571 1

02 2572 11

02 2572 10

02 2572 9

02 2572 8

02 2572 7

02 2572 6

02 2572 5

02 2572 4

02 2572 3

02 2572 2

02 2572 1

02 2572 0

# What is the likely land classification for the indicated parcels?

- A. Residential
- B. Undeveloped
- C. Agricultural
- D. Commercial







# Most likely land classification

---

- A. Residential
- B. Undeveloped
- C. Agricultural
- D. Commercial

# Final Considerations:

## Agricultural Use Value in residential subdivisions

---

- Tax 18.05 (4) Devoted to Agricultural Use
  - Prior production season (2015 for 2016)
  - Compatible with ag use on January 1?
- Tax 18.06 (1) Agricultural Classification
  - Physical evidence of ag use – crops, fencing, livestock
- Sec. 70.32(2)(c)3, Wis. Stats. – Class 1 Residential
  - Includes any parcel or part of a parcel of untilled land that is not suitable for the production of crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection.



Clay Rd

Clay Rd





09/02/2016

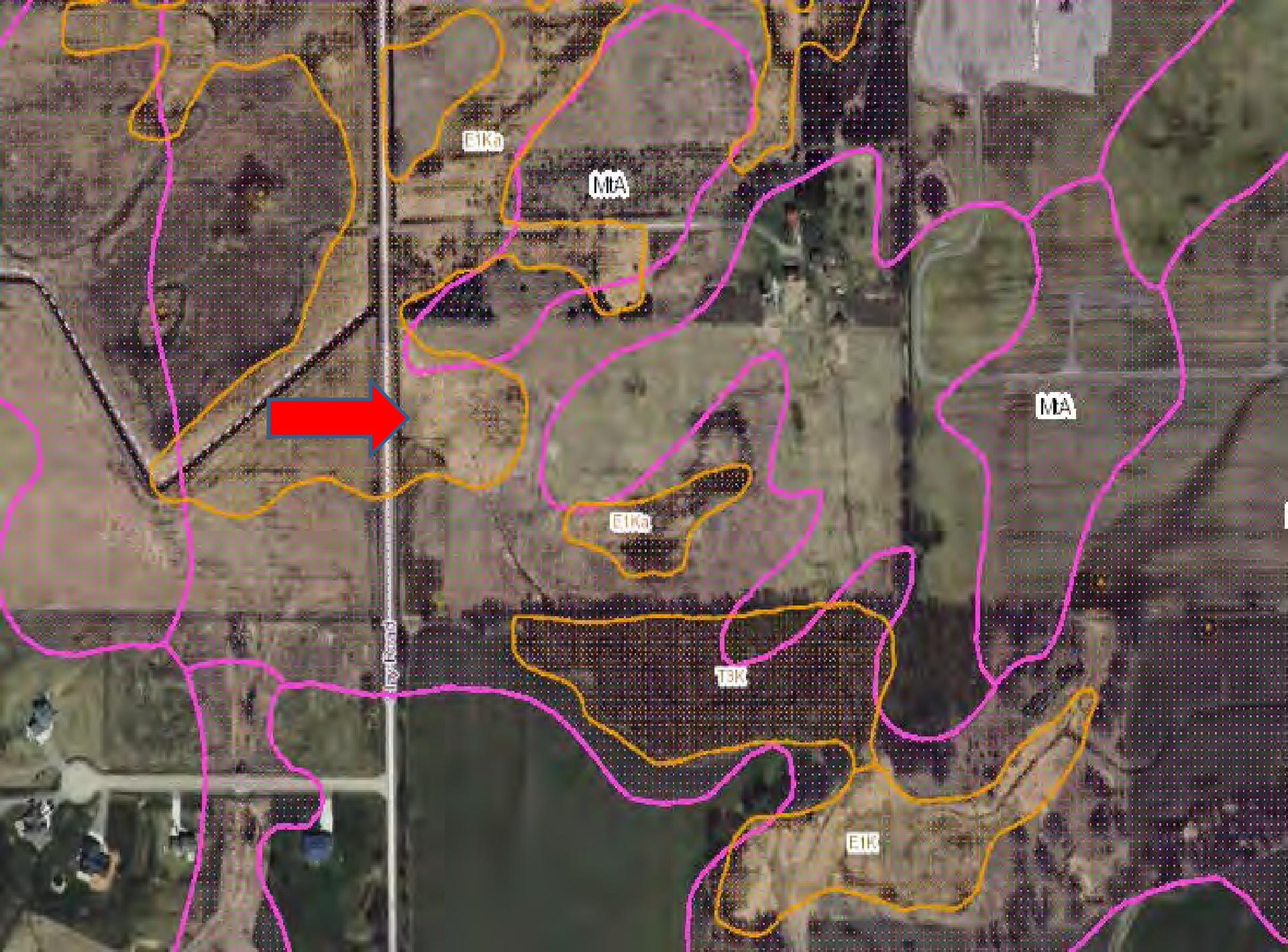
# How would you classify the untilled area in the highlighted area?

---

- A. Undeveloped - Fallow
- B. Agricultural - Tillable
- C. Undeveloped - Wetlands
- D. Agricultural - Pasture







EIKa

MA

MA

EIKb

TER

EIKc



# Most likely land classification

---

- A. Undeveloped - Fallow
- B. Agricultural - Tillable
- C. Undeveloped - Swamp
- D. Agricultural - Pasture

# Final Considerations - Wetlands

---

- Air Photo provides a point of beginning and modern, color air photos are better than ever
- Air photos often indicate areas that may be wetlands but could also be fallow or other classifications
- Today's online Wetland Inventory by DNR is an excellent tool
- <http://dnrmapping.wi.gov/SL/Viewer.html?Viewer=SWDV&runWorkflow=Wetland>

## COVERTYPE CLASSES FOR THE WISCONSIN WETLANDS INVENTORY

Vegetated mapping units are classified by the uppermost layer of vegetation which covers 30% or more of the area. Vegetated classes take precedence over unvegetated classes if a choice has to be made. Subclasses in parentheses are only used where the information can be easily obtained from existing soil surveys, lake survey maps, or other data sources.

CLASS AND SUBCLASS	DESCRIPTION	SUBCLASS EXAMPLES
<b>A</b> Aquatic bed	Plants growing entirely on or in a water body	—
(1) (Submergent)	(Aquatic bed plants growing entirely under water)	(Milfoil, coontail, pondweeds)
2 Floating	Aquatic bed plants having structures which float at the water surface	Rooted or free floating
3 Rooted floating	Rooted aquatic bed plants which have floating leaves	Pond lilies, water shield
4 Free floating	Aquatic bed plants which float freely on the water surface	Duckweed, water meal, surface algae
<b>M</b> Moss	Wetlands where the uppermost layer of vegetation is moss	Sphagnum moss
<b>E</b> Emergent/wet meadow	Herbaceous plants which stand above the surface of the water or soil	—
1 Persistent	Plant remains persist into next year's growing season	Narrow- or broad-leaved
2 Narrow-leaved persistent	Persistent emergents having grass-like leaves without petioles	Cattail, most sedges and grasses
3 Broad-leaved persistent	Persistent emergents with wide leaf blades	Stinging nettle, some asters
4 Nonpersistent	Emergent which fall beneath the water and decompose over winter	Narrow- or broad-leaved
5 Narrow-leaved nonpersistent	Nonpersistent emergents with grass-like leaves without petioles	Wild rice, some bulrush stands
6 Broad-leaved nonpersistent	Nonpersistent emergents with wide leaf blades	Arrowweed, pickerel weed
<b>S</b> Scrub/shrub	Woody plants less than 20 feet tall	—
1 Deciduous	Shrubs which drop their leaves in the fall	Needle- or broad-leaved
2 Needle-leaved deciduous	Stunted tamaracks	Stunted tamaracks
3 Broad-leaved deciduous	Deciduous shrubs other than tamarack	Willows, alder, young green ash
4 Evergreen	Shrubs which keep their leaves over winter	Needle- or broad-leaved
5 Needle-leaved evergreen	Evergreen shrubs with needle-like or scale-like leaves	Stunted black spruce
6 Broad-leaved evergreen	Evergreen shrubs with wide leaf blades	Labrador tea, leatherleaf
7 Dead	Dead shrubs	Shrubs killed by flooding
8 Needle-leaved	Any coniferous shrubs	Deciduous or evergreen
9 Broad-leaved	Any broad-leaved shrubs	Deciduous or evergreen
<b>T</b> Forested	Woody plants taller than 20 feet	—
1 Deciduous	Trees which drop their leaves in the fall	Needle- or broad-leaved
2 Needle-leaved deciduous	Tamaracks	Tamaracks
3 Broad-leaved deciduous	Deciduous trees other than tamarack	Black ash, elm, silver maple
5 Needle-leaved evergreen	Evergreen trees with needle-like or scale-like leaves	White cedar, black spruce, balsam
7 Dead	Dead trees	Trees killed by flooding
8 Needle-leaved	Any coniferous tree	Deciduous or evergreen
<b>F</b> Flats/unvegetated wet soil	Exposed wet soils which do not support vegetation	—
0 Subclass unknown	Soil characteristics undetermined	—
(1) (Cobble/gravel)	(Flats composed of gravel and larger stones)	(Gravel bar in a fast flowing river)
(2) (Sand)	(Flats composed of sand)	(Sand flats in the Wisconsin R.)
(3) (Mud)	(Flats composed of silt and clay-sized mineral particles)	(Mud flats in the Mississippi R.)
(4) (Organic)	(Exposed muck)	(Organic flats exposed by drawdown)
(5) (Vegetated pioneer)	(Flats supporting herbaceous pioneer vegetation which is killed by rising water levels before the next growing season)	(Cocklebur growing on a sand flat)
<b>W</b> Open water	Lakes and ponds with a depth of 6 feet or less, and unvegetated river sloughs	—
0 Subclass unknown	Bottom characteristics undetermined	—
(1) (Cobble/gravel)	(Cobble or gravel bottom)	—
(2) (Sand)	(Sand bottom)	—
(3) (Mud)	(Mud bottom)	—
(4) (Organic)	(Muck bottom)	—
<b>U</b> Upland	Upland areas surrounded by wetland	Also used as a subclass to indicate small inclusions of upland (TU/EIK)

## Hydrologic Modifiers for the Wisconsin Wetlands Inventory

HYDROLOGIC MODIFIER	SITUATION APPLIED TO:	USED WITH SUBCLASSES
<b>L</b> Standing water, Lake	Lakes of 20 acres or more having a maximum depth of 6 feet or less (smaller lakes and ponds receive the "H" hydrologic modifier)	A1-A4, E4-E6, S7, T7, F3-F5, W3-W4
<b>R</b> Flowing water, River	The abandoned and secondary channels of rivers and streams	A1-A4, E4-E6, T7, F3-F5, W3-W4
<b>H</b> Standing water, Palustrine	Wetlands which have surface water present for much of the growing season	All subclasses
<b>K</b> Wet soil, Palustrine	Areas which are wetlands, but do not appear to have surface water for prolonged periods of time	M0, E1-E3, S1-S9, T1-T8, F3-F5

- Refer to the Wetlands Inventory classification Guide for definitions and instructions.

[http://dnr.wi.gov/topic/wetlands/documents/wwi\\_classification.pdf](http://dnr.wi.gov/topic/wetlands/documents/wwi_classification.pdf)



© 2008 Pictometr



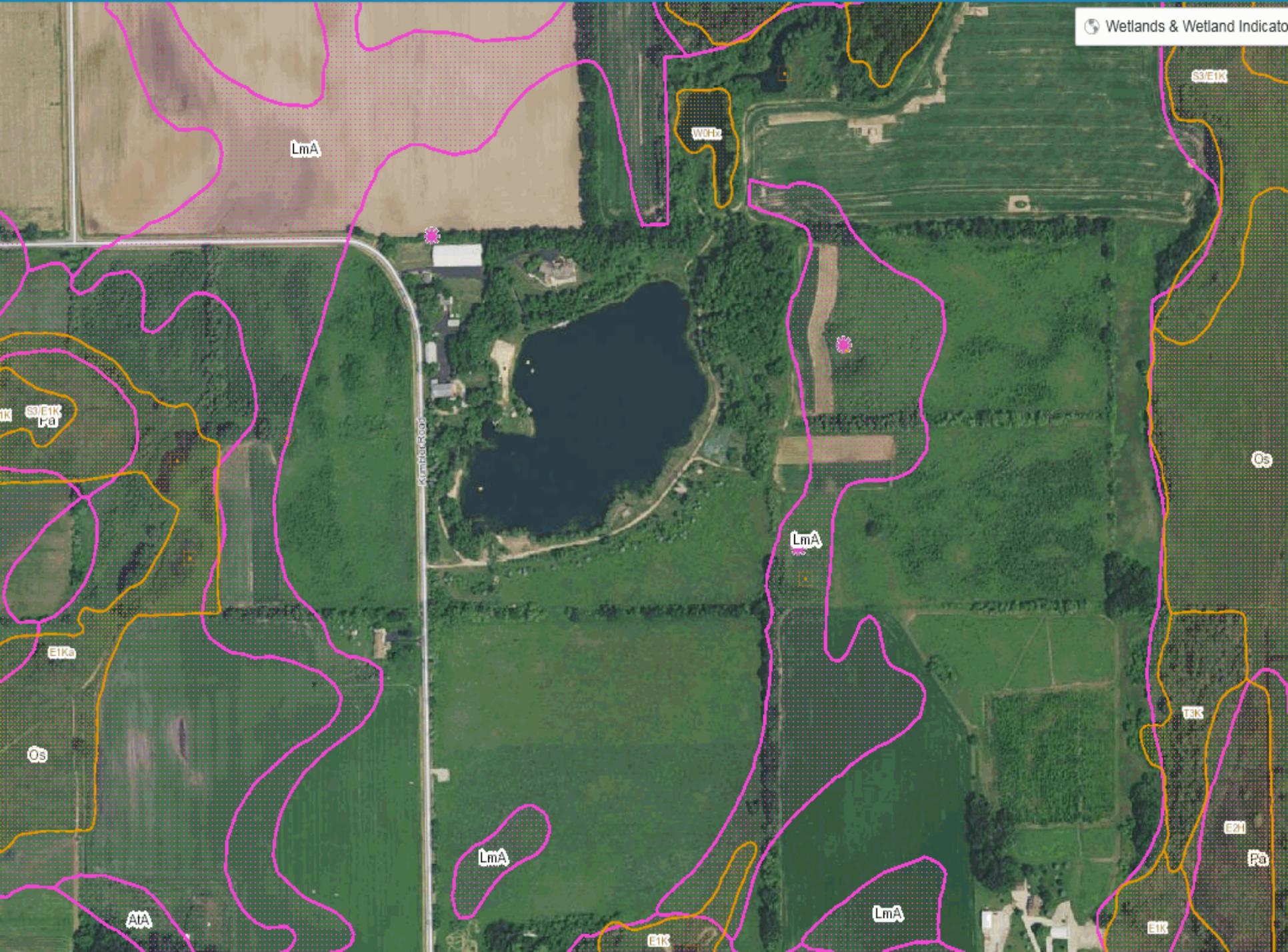
09/02/2016

# How would you classify the area covered by the water?

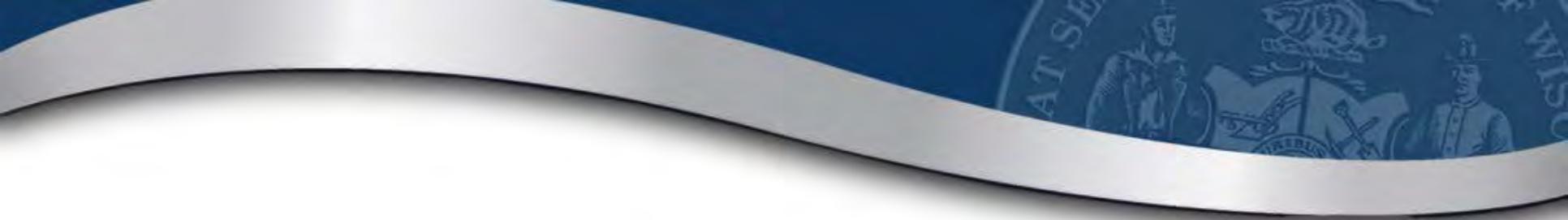
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- A. Undeveloped – Swamp subclass
- B. Undeveloped – Pond subclass
- C. Residential
- D. Forest - Water Frontage subclass









# Most likely land classification

---

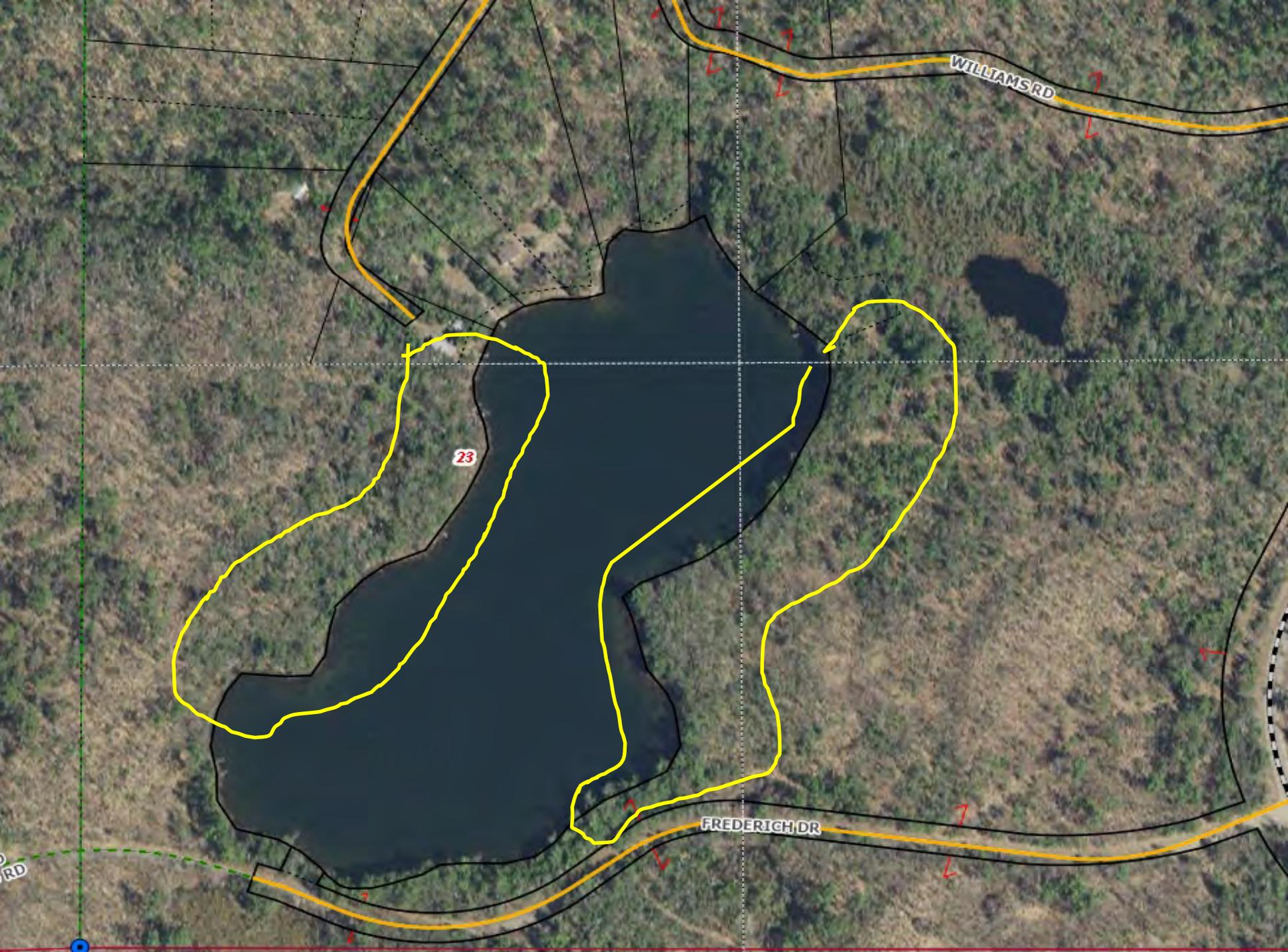
- A. Undeveloped – Swamp Subclass
- B. Undeveloped – Pond Subclass
- C. Residential
- D. Forest - Water Frontage



# Final Considerations

---

- When a single owner or group owns all frontage and access points (no public access) frontage value will likely be higher
- The State does not own the lakebed because this is man-made water body
- The Wetlands Inventory can be helpful to determine the quality of the frontage
- Proper classification if vacant may still be Residential



WILLIAMS RD

23

FREDERICH DR

RD





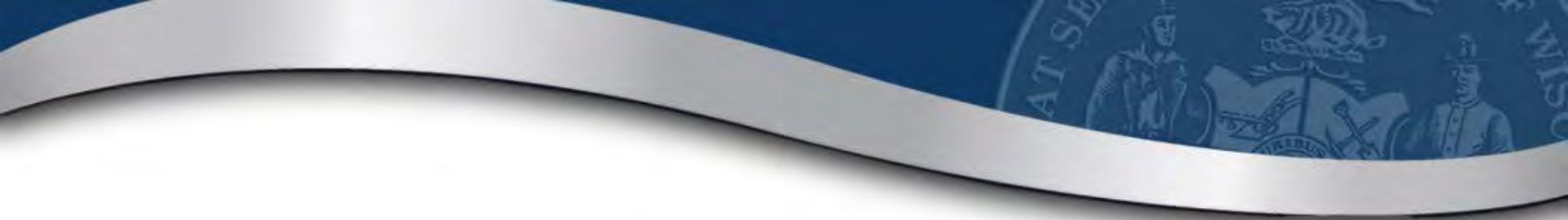
# How would you classify the highlighted areas?

---

- A. Residential
- B. Undeveloped - Pond
- C. Undeveloped - Lake Bed
- D. Forest - Water Frontage
- E. All of the above







# Most likely land classification

---

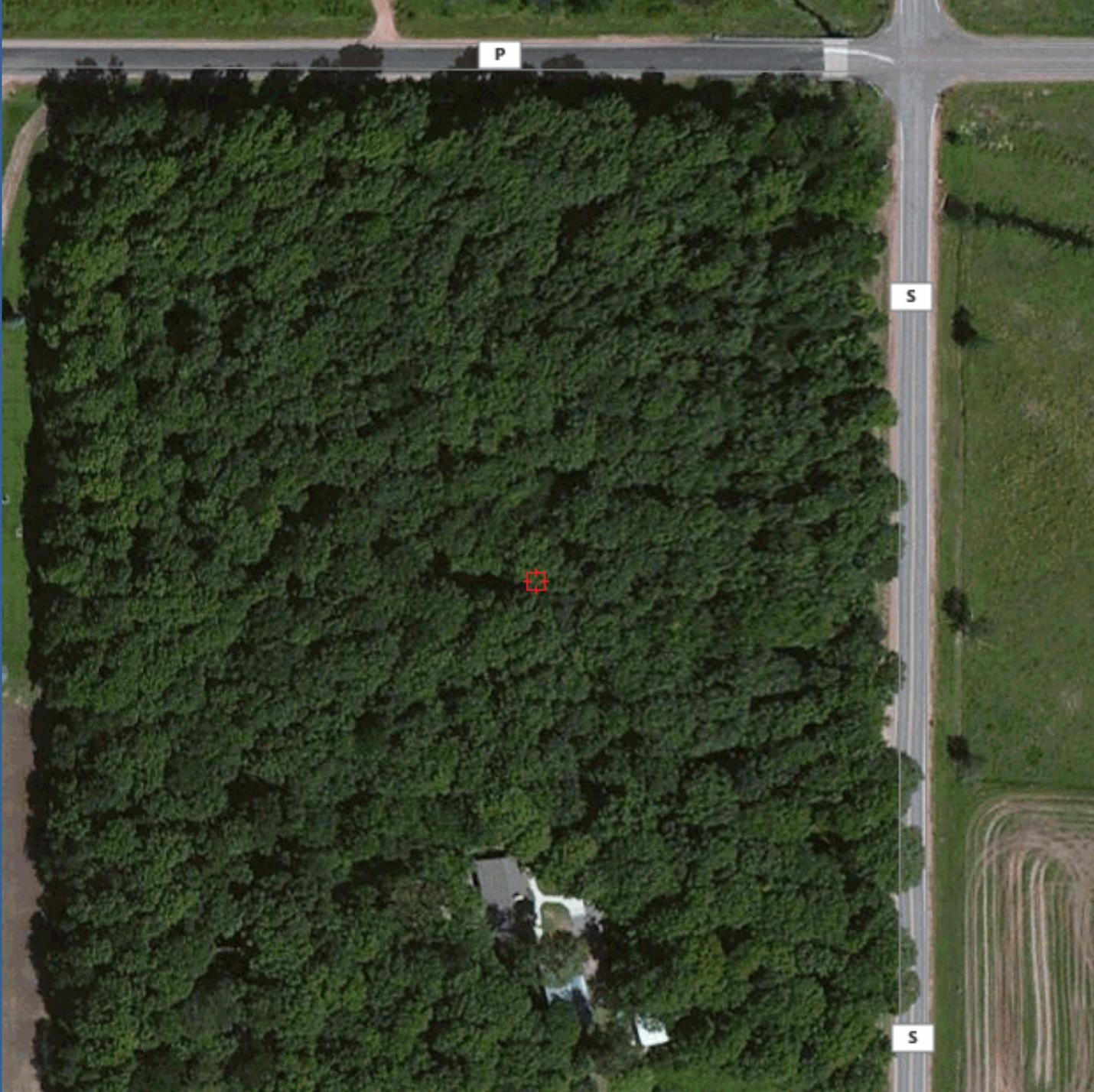
- A. Residential
- B. Undeveloped - Pond
- C. Undeveloped - Lake Bed
- D. Forest - Water Frontage
- E. All of the above

# Final Considerations

---

What Classifications might we see in the view? Residential and Forest.

- Residential – small parcel vacant and improved
  - Classified by use
  - Value land by front foot
- Undeveloped – No - lakebed is state owned, exempt
- Forest – Large parcel vacant tracts
  - Classified by cover
  - Valued by front foot, and per acre basis



# What is the likely Classification(s) of this parcel?

---

- A. Residential
- B. Agricultural
- C. Forest
- D. Agricultural Forest
- E. Need more information





WARNING  
TOWN OF EMMETT







# Most likely land classification

---

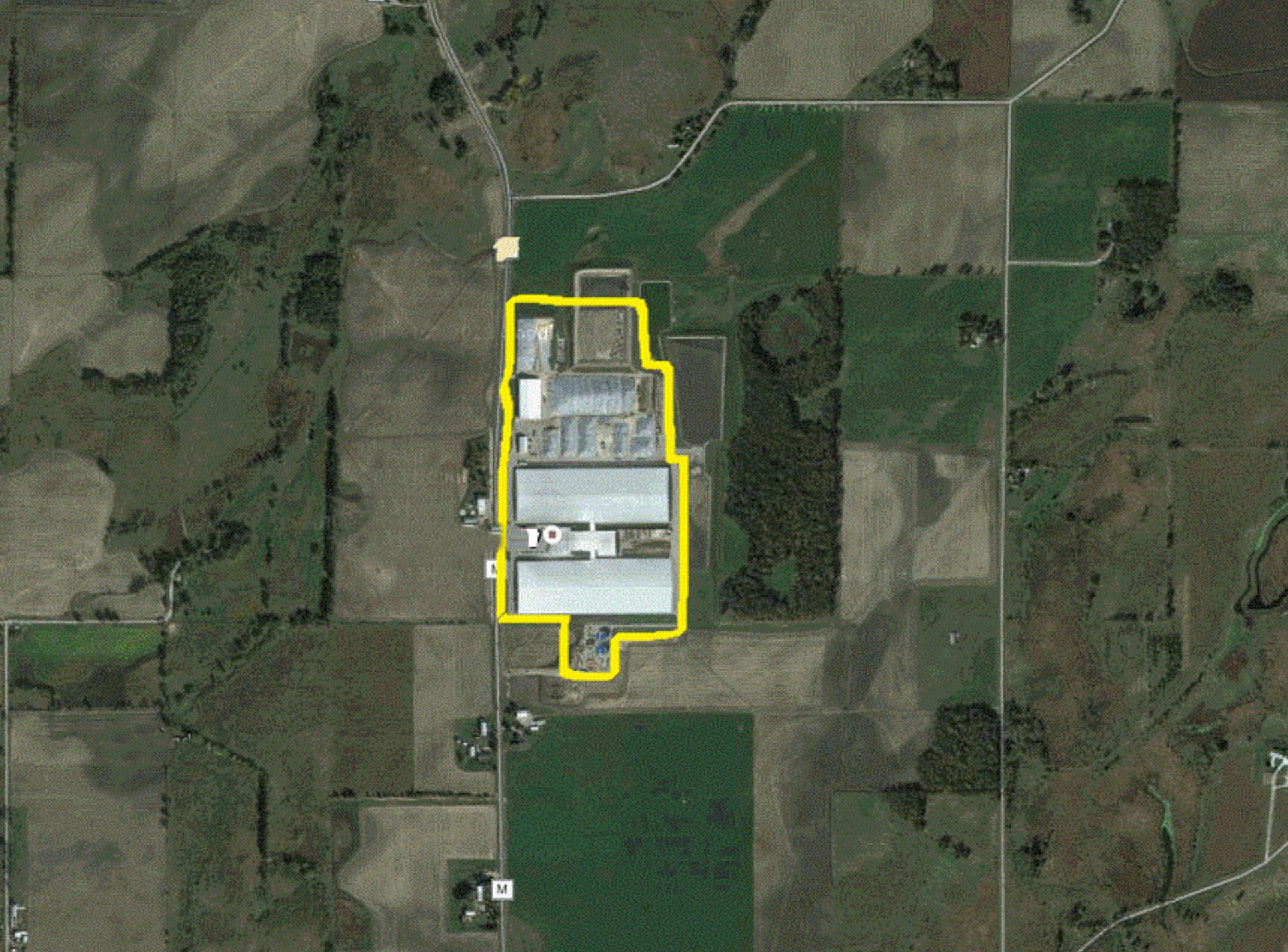
- A. Residential
- B. Agricultural
- C. Forest
- D. Agricultural Forest
- E. Need more information



# Final Considerations

---

- Site and Buildings – Residential use
- Maple Sap Gathering – Agricultural use must determine if hobby or resale
- Forested area-
  - If maple syrup, may be ag forest –
  - must determine extend of tapping
- Undeveloped – Road way right of way, if ag land (maple trees) front road
- Guidance in this video: <https://www.youtube.com/watch?v=m6ZxYilZfrc>
- It is the landowners responsibility to show the land meets industry standards





ALL VISITORS MUST  
HAVE APPOINTMENT  
TO ENTER  
TOUR INFORMATION  
9:00-12:00, Every Thursday at 1:00pm  
and every 2nd Saturday at 1:00pm  
Call: 920.759.4649

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09/02/2016

# How would you classify the +/- 135 acres in the outlined area?

---

- A. General Ag Site
- B. Commercial Site
- C. Agriculture Land
- D. Mega Farm Site







# Most likely land classification

---

- A. General Ag Site
- B. Commercial Site
- C. Agriculture Land
- D. Mega Farm Site

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# Final Considerations

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- Use the separate subclass code for mega farm site
- Actual site acreage should be what is needed for convenience of buildings
- With a large number of acres, consider what the value would be if the improvements were not there
- Biodigester is exempt but land under is still class 7



# How would you classify the highlighted land?

- A. Forest
- B. Agricultural - Christmas Trees
- C. Agricultural - Other Ag Specialty lands
- D. Agricultural - Orchard







# Most likely land classification

---

- A. Forest
- B. Agricultural - Christmas Trees
- C. Agricultural - Other Ag Specialty lands
- D. Agricultural - Orchard

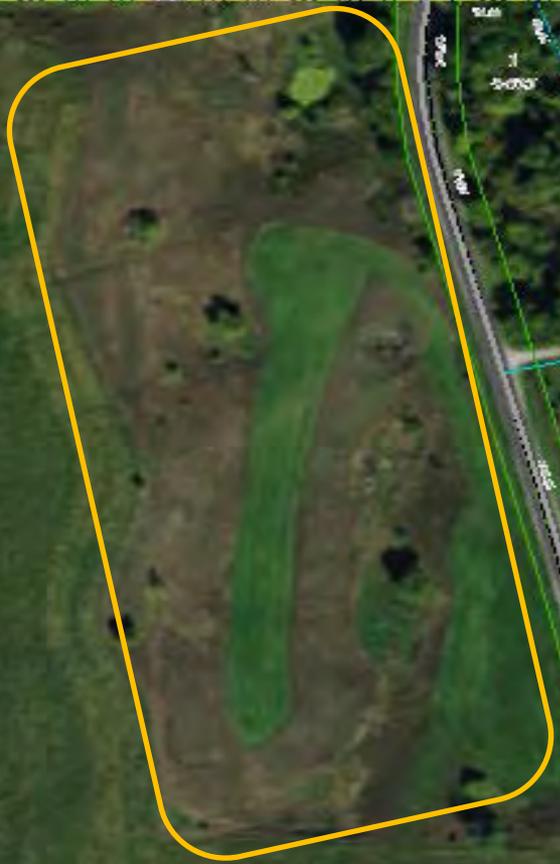


# Final Considerations

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- For DOR fielding use the orchard subclass to identify that this is not typical agricultural land
- When reported on the Municipal Assessors Report these acres should be included in the tillable acres as well as being identified as orchard acres – true for all "optional" acre including Christmas trees, Aquaculture, irrigated, etc

10730



22624

REEK RD

2633

3  
P-420

2  
P-420

1  
P-420

22617

22613

22319



# How would you classify the highlighted land?

- A. Agricultural - Tillable
- B. Agricultural - Pasture
- C. Undeveloped - Fallow
- D. Undeveloped - Waste







# Most likely land classification

---

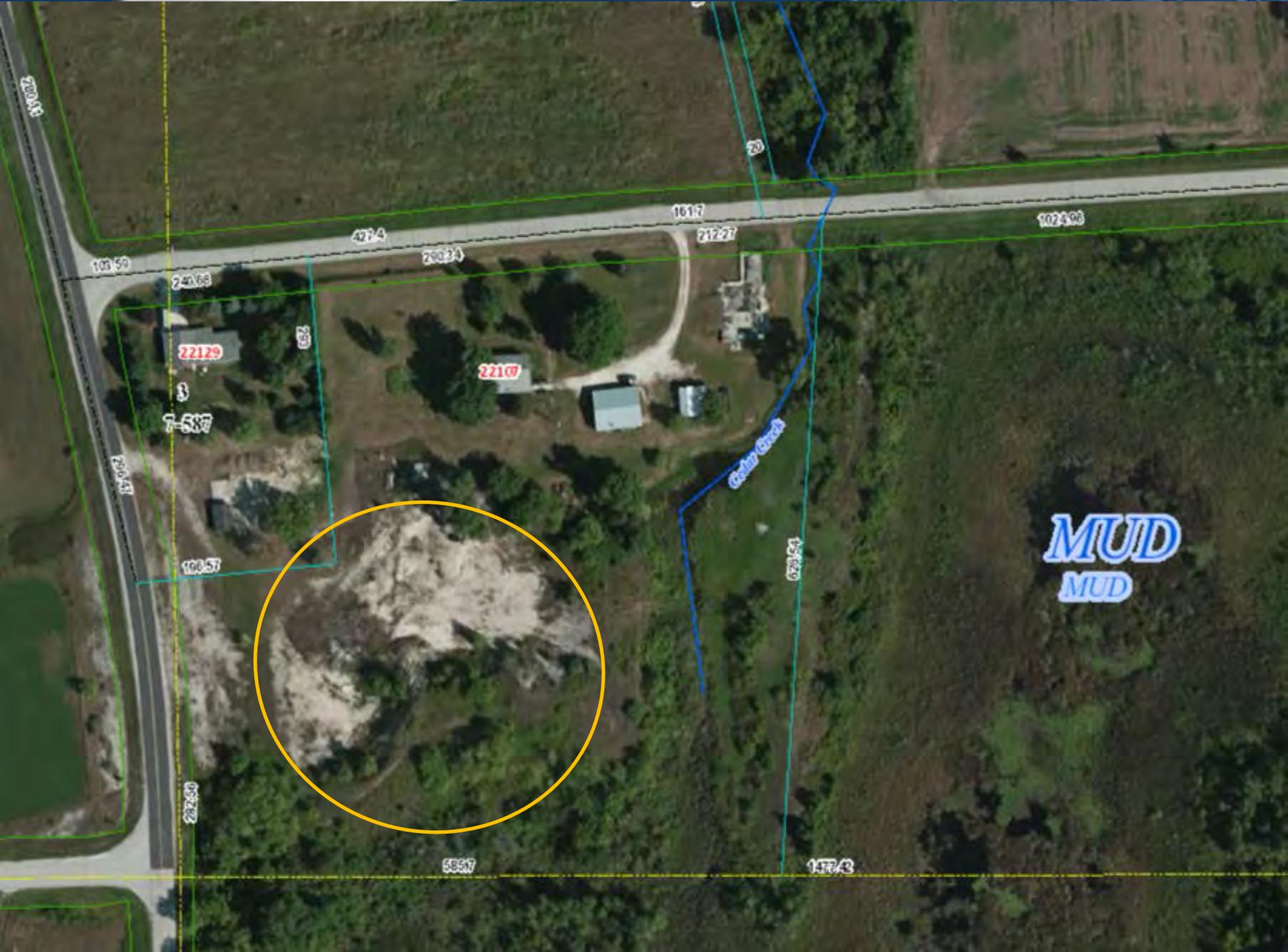
- A. Agricultural - Tillable
- B. Agricultural - Pasture
- C. Undeveloped - Fallow
- D. Undeveloped - Waste



# Final Considerations

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- It's important to consider not only the land cover but the possible use. This land is getting close to being too steep to effectively farm. While it may not be tillable it could likely still be used as pasture.
- While we recommend classifying as fallow, note that this land may not be as valuable as other fallow lands in the town. Each parcel should be valued independently.
- For DOR use, if a sale, this parcel would be included in the fallow base and be included in our analysis. It should not be excluded because it might be low compared to other sales.



21002

103.59

240.68

22129

3

7-587

108.57

222.50

427.4

2002.1

22107

585.7

161.7

217.27

Cedar Creek

675.54

1477.3

1024.06

MUD  
MUD



09/06/2016

# What is the likely classification of the land within the highlighted Area?

---

- A. Undeveloped - Waste
- B. Undeveloped - Fallow
- C. Commercial
- D. Forest







# Most likely land classification

---

- A. Undeveloped - Waste
- B. Undeveloped - Fallow
- C. Commercial
- D. Forest



# Final Considerations

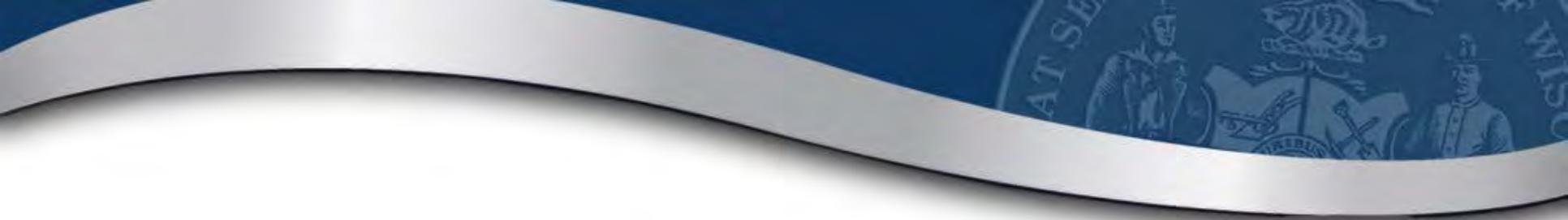
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- Lands such as this may be in a state of transition. As viewed now, this parcel is clearly waste - is no longer active. In time this same parcel might become forest.
- If this were an active mine, then the most proper classification would likely be manufacturing or commercial.
- A small amount of land in the state is regarded as truly waste. Such lands are barren, inaccessible, totally non-productive, or not useable for any present purpose or need.

(WPAM Chapter 12)



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The End