

## NOTICE OF PROPOSED GUIDANCE DOCUMENT

### Manufacturing Property Assessment

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

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### 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/Manufacturing/home.aspx>

<https://www.revenue.wi.gov/Pages/Utilities/Home.aspx>

<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#manufacturing>

<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>

<https://www.revenue.wi.gov/Pages/SLF/useval-uvindx.aspx>

### AGENCY CONTACT PERSON

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## 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, stylized handwritten signature in black ink that reads "Peter W. Barca". The signature is written in a cursive style with large, sweeping loops.

Peter Barca  
Secretary of Revenue

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## 2018 Telco Changes - Tower Companies

**January 3, 2018**

**To: Statutory Assessors, Public Assessors and Telco Companies**

The Wisconsin Department of Revenue (DOR) Manufacturing & Utility Bureau recently reviewed our telecommunication tax statutes and policies and determined "tower companies" do not fit the Wisconsin Statute's definition of a "telephone company."

**Sec. 76.80 (1), Wis. Stats. states:**

*(3) "Telecommunications services" means the transmission of voice, video, facsimile or data messages, including telegraph messages, except that "telecommunications services" does not include video service, as defined in s. 66.0420 (2) (y), radio, one-way radio paging or transmitting messages incidental to transient occupancy in hotels, as defined in s. 254.61 (3).*

*(4) "Telephone company" means any person that provides to another person telecommunications services, including the resale of services provided by another telephone company. "Telephone company" does not include a person who operates a private shared telecommunications system, as defined in s. 196.201 (1), and who is not otherwise a telephone company.*

### **What is a tower company?**

DOR defines a "tower company" as a company that owns towers or other structures on which communications equipment is attached. The tower structure itself does not transmit voice, video or data, and is solely a structure where transmission devices are attached. The "tower company" also does not operate the attached transmission equipment.

Therefore, a "tower company" does not provide a "telecommunications service" as provided in the above statute reference.

### **Who assesses a tower company?**

- **Local assessors** – starting on January 1, 2018, the assessor in the taxing jurisdiction where the property is located, will assess the towers and equipment of a "tower company." Assessors must use the guidelines and methods provided in the Wisconsin Property Assessment Manual (WPAM).

- **DOR** – will continue to assess towers and/or other structures owned by companies meeting the definition of a "telephone company." We will post to our website a [list of tower companies](#) previously assessed by DOR that local assessors are now responsible for, along with the traditional list of state assessed telephone companies.

If you have questions, contact us at [mfgtelco@wisconsin.gov](mailto:mfgtelco@wisconsin.gov).

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## 2018 Telco Update - Tower Company List

**January 5, 2018**

**To: Statutory Assessors, Public Assessors  
Telco Companies**

The Wisconsin Department of Revenue (DOR) Manufacturing & Utility Bureau recently notified you that towers not owned by a "telephone company" providing "telecommunications services" will now be locally assessed beginning in 2018 (definitions found in sec. 76.80, Wis. Stats.). As explained in our previous email, tower companies do not fit the Wisconsin Statute's definition of a "telephone company."

A list of tower companies with towers previously assessed by DOR is located on our website. We also updated the 2017 state assessed telephone company's notification list to reflect this change.

- [List of Tower Companies](#) – property to be locally assessed in 2018
- [List of Telephone Companies \(2017\)](#) – state-assessed, tower companies removed

**Note:** We will post the 2018 state assessed telephone company notification list by February 15, per state law (sec. 70.995(6), Wis. Stats.).

### What is a tower company?

DOR defines a "tower company" as a company that owns towers or other structures on which communications equipment is attached. The tower structure itself does not transmit voice, video or data, and is solely a structure where transmission devices are attached. The "tower company" also does not operate the attached transmission equipment.

Therefore, a "tower company" does not provide a "telecommunications service" as provided in the above statute reference.

### Who assesses a tower company?

- **Local assessors** – starting on January 1, 2018, the assessor in the taxing jurisdiction where the property is located, will assess the towers and equipment of a "tower company." Assessors must use the guidelines and methods provided in the Wisconsin Property Assessment Manual (WPAM).

- **DOR** – will continue to assess towers and/or other structures and personal property owned by state-assessed telephone companies meeting the definition of a "telephone company."

If you have questions, contact us at [mfgtelco@wisconsin.gov](mailto:mfgtelco@wisconsin.gov).

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## Getting Started - Electronically File (E-File) M-Forms

To e-file manufacturing forms (M-Forms), you must have (1) an individual Web Access Management System (WAMS) User ID and (2) be authorized to e-file.

### 1. WAMS User ID

- **Need a WAMS Account?**
  - **Register at** — [Wisconsin User ID Self-Registration](#)
- **Existing WAMS ID?**
  - **Access your WAMS account**
  - **Update your account** — visit [Profile Management](#). Note: You must update your profile if your email address changed.
  - **Recover your account** — visit [Wisconsin User ID Account Recovery](#).
- **General Information**
  - Your WAMS User ID is confidential. Your personal email and information is not provided to anyone.
  - Several state agencies use this system. If you already have a WAMS User ID, you can use the same ID for this application.
  - Note: WAMS is administered by the Wisconsin Department of Administration (DOA)
- **WAMS User ID Questions?**
  - Email DOA at: [Help Wisconsin Support](#)
  - [WAMS common questions](#)
  - [WAMS frequently asked questions](#)

### 2. Account Authorization - Manufacturing Assessment System (MAS)

After you register for a WAMS User ID, you must get authorized as an account user. Only authorized users will have access to Wisconsin Department of Revenue (DOR) documents in MAS.

#### Requesting Authorization

- Request authorization through your WAMS account. To get started, visit [Access Your Account](#).

- **Authorization Questions?** — see [Manufacturing M-Forms Account Authorization](#)

### 3. Additional Information

- [District Offices](#)
- [E-filing common questions](#)
- [E-filing information](#)
- [Manufacturing M-Forms — general account questions](#)
- [Subscribe to the Manufacturing list to receive emails with filing reminders or related news](#)
- [Account issue troubleshooting](#)

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## Manufacturing M-Forms - Account Authorization

1. Who has access to my account?
  2. How many authorized users can access my account?
  3. How does a third party preparer (tax preparer, accounting firm) get access to an account??
  4. Why do I need to submit an authorization request?
  5. How do I submit an authorization request?
  6. What should I include in my written authorization request?
  7. Where should I send my authorization request?
  8. How do I remove an authorized user (or third party preparer) from my account?
  9. I am a third party preparer. How do I access my client's accounts?
  10. Do I need to submit an authorization request for the same accounts every year?
- 

### 1. **Who has access to my account?**

Only users authorized by the property owner have access to the account. Property owners are encouraged to authorize themselves to receive email notifications and review individuals currently authorized to access their account.

### 2. **How many authorized users can access my account?**

You (the property owner) may have as many authorized users as you would like.

### 3. **How does a third party preparer (tax preparer, accounting firm) get access to an account?**

A third party preparer must submit an authorization request (signed by the property owner/designee) to the Wisconsin Department of Revenue (DOR) requesting account access.

### 4. **Why do I need to submit an authorization request?**

Since access to the manufacturing assessment system is restricted and secure, the property owner/designee must submit an authorization request to DOR showing us who the authorized users are. Account authorization remains in effect until the property owner/designee requests a change.

## 5. How do I submit an authorization request?

You can do one of the following:

- Request an electronic [authorization request](#) after signing in to your WAMS account
- Submit a written authorization request by email, fax or mail to the [Manufacturing & Utility Bureau District Office](#) in your area.

## 6. What should I include in my written authorization request?

- Name of authorized user(s)
- WAMS ID of authorized user(s) - do not include password
- State ID numbers, of real estate and personal property accounts that the authorized users should have access to
- Property owner/designee's signature

## 7. Where should I send my authorization request?

Email, fax or mail your authorization request to the [Manufacturing & Utility Bureau District Office](#) in your area.

## 8. How do I remove an authorized user (or third party preparer) from my account?

As the property owner/designee, it is your responsibility to notify DOR of authorization changes. Email, mail or fax a signed authorization request, to the [Manufacturing & Utility Bureau District Office](#) responsible for your account, with the following information:

- Name and WAMS User ID of user who should no longer have access to your account - **do not include passwords**
- State ID numbers of the accounts affected by this change
- You may include the name and WAMS User ID of the new authorized user if you are replacing the previous authorized user
- DOR will update your account as instructed

## 9. I am a third party preparer. How do I access my client's accounts?

- If you already have authorization to access the account, log into the [Manufacturing Assessment System](#) to access the account.
- If you are not authorized, review question 3 above

## 10. Do I need to submit an authorization request for the same accounts every year?

No. You only have to submit an authorization request if you would like to change preparers.

For more information, contact the [DOR Manufacturing & Utility Bureau District Office](#) in your area.

### Related Links

- [Attachments](#)
- [General Account Information](#)
- [Get Started - Register to E-file](#)
- [Submitting Electronic M-Forms](#)

- [Troubleshooting](#)
- [Web Access Management System \(WAMS\)](#)

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## Manufacturing M-Forms - Attachments

1. What are attachments?
  2. Do I need an attachment?
  3. How do I make additional information/documents ready to use as an attachment?
  4. How do I attach additional information/documents when I electronically file (e-file)?
  5. Is there a size limit for an attachment?
  6. My attachment is too large to send electronically. Can I still e-file?
- 

### 1. **What are attachments?**

Attachments are additional information/documents the Wisconsin Department of Revenue (DOR) may request when you file your Manufacturing Forms (M-Forms).

### 2. **Do I need an attachment?**

When you electronically file (e-file), you include an attachment only for certain schedules and/or questions, which need additional information (ex: appraisal, sketch, asset listing or other document).

### 3. **How do I make additional information/documents ready to use as an attachment?**

- o **Electronic documents** — save the document in one of the following acceptable file formats: PDF, TIF, JPG, BMP, Microsoft Word or Excel
- o **For non-electronic documents** — create an electronic file by scanning the document, then save the scanned document in one of these accepted formats: PDF, TIF, JPG, BMP, Microsoft Word or Excel

### 4. **How do I attach additional information/documents when I e-file?**

- a.  — in the navigation pane, click the "paperclip"
- b.  — then click the "Add a new attachment"
- c. Locate your document in the "Add Files" window that appears
- d. Double click the file you would like to attach
- e. If you successfully attached the file, it appears within the attachment pane
- f. Repeat this process if you have more than one document to attach

### 5. **Is there a size limit for an attachment?**

Yes. DOR cannot receive more than 16 MB of data attached to a single e-filed return.

- 16MB maximum is the total combined size for all attachments
- Large attachments can take a long time to electronically submit and can be disrupted
- If a disruption happens and you do not get your confirmation number, you must resubmit your return

Note: It is best to attach a PDF file format since it is generally a smaller size.

**6. My attachment is too large to send electronically. Can I still e-file?**

Yes. Remove the attachment from your M-Form and submit the return without the attachment. After you electronically file your M-Form, submit your documents by email, fax or mail to the Manufacturing & Utility Bureau District Office in your area.

For more information, contact the DOR Manufacturing & Utility Bureau District Office in your area.

## Related Links

- [Account Authorization](#)
- [General Account Information](#)
- [Get Started - Register to E-file](#)
- [Submitting Electronic M-Forms](#)
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## Manufacturing M-Forms - General Account Information

1. I'm in My Tax Account and can't see my manufacturing accounts. Why not?
2. Can multiple users access an account at the same time?
3. Can I download the pre-filled M-Form more than once?
4. I have a new location for my property. How do I report the new location?
5. I purchased a real estate parcel that is used for manufacturing. What should I do?
6. My property sold. What are my filing requirements? Do I need to let someone know?
7. I am no longer in business. What are my filing requirements? Do I need to let someone know?
8. How do I add a new account to my authorized accounts list?
9. I recently added a new account. Why doesn't it show up on my authorized account list?
10. How can I get a copy of last year's return?
11. My firm is trying to electronically file an M-L Form for a new leasing company. The leasing company does not have a State ID number. What should I do?

### 1. **I'm in My Tax Account and can't see my manufacturing accounts. Why not?**

- o My Tax Account is a separate system used for the purposes of Income, Sales and Excise Tax filing and payments. M-Form filers must be in the Manufacturing Assessment System to view and access your accounts
- o Once you are in the Manufacturing Assessment System you can log into the Web Access Management System (WAMS) using your WAMS User ID and Password
- o You can also access the Manufacturing Assessment System from our Electronic filing (e-filing) Manufacturing M-Forms page

### 2. **Can multiple users access an account at the same time?**

No. Only one authorized user can access an account at a time.

- o "Authorized Accounts" page lists accounts you are authorized to access
- o If an account is already open by another authorized user, the State ID # is black and is not underlined. Hover over the ID number to see which other authorized user is in the account.

### 3. **Can I download the pre-filled M-Form more than once?**

Yes. Authorized users can download pre-filled M-Form.

- o A list of downloaded M-Forms is available on the "Account History" page until the form is filed
- o Only the M-Form that is **submitted first** is accepted as a valid filing. After the first downloaded form is submitted, the other saved forms are deactivated and cannot be filed. This prevents multiple users from accidentally overwriting each other's work.

#### 4. **I have a new location for my property. How do I report the new location?**

Contact a Wisconsin Department of Revenue (DOR) appraiser at the Manufacturing & Utility Bureau District Office in your area. After you explain the property location changes to the appraiser, he or she will inform you of your filing requirements.

#### 5. **I purchased a real estate parcel that is used for manufacturing. What should I do?**

Contact the Manufacturing & Utility Bureau District Office in your area. After you explain the property status changes to the appraiser. He or she will inform you of your filing requirements.

#### 6. **My property sold. What are my filing requirements? Do I need to let someone know?**

Yes. You need to inform DOR that you sold your property.

- o **Electronic filers** — must log into the Manufacturing Assessment System. On the "Account History" page for the property that sold, select "Record Sale," answer the questions and save.
- o **Paper filers** — must print and complete the "Sale Information" schedule and send it to the Manufacturing & Utility Bureau District Office in your area
- o Note: You can also contact the Manufacturing & Utility Bureau District Office in your area to discuss the status of your account

#### 7. **I'm no longer in business. What are my filing requirements? Do I need to let someone know?**

- o You must inform DOR that you are no longer in business
- o Contact the Manufacturing & Utility Bureau District Office

#### 8. **How do I add a new account to my authorized accounts list?**

To add a new account, you must sign into your WAMS account and request authorization.

#### 9. **I recently added a new account. Why doesn't it show up on my authorized account list?**

After submitting a signed electronic authorization request for a new account, it may take up to 24 hours for DOR to process the authorization request.

#### 10. **How can I get a copy of last year's return?**

If you are an authorized account user, go to the "Account History" page and follow the instructions to print prior e-filed returns.

#### 11. **My firm is trying to electronically file an M-L Form for a new leasing company. The leasing company does not have a State ID number. What should I do?**

For the first year you must file a paper M-L Form. This allows DOR's Manufacturing staff to audit the return and determine future filing requirements.

For more information, contact the DOR Manufacturing & Utility Bureau District Office in your area.

## Related Links

- [Account Authorization](#)
- [Attachments](#)
- [Get Started - Register to E-file](#)
- [Submitting Electronic M-Forms](#)
- [Troubleshooting](#)
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## Manufacturing M-Forms - Troubleshooting

1. Why am I getting an "Authentication error" when trying to log into the system?
2. On the "Authorized Accounts" page, one of my accounts has a "gold padlock" after the State ID # and I can't open that account. What does this mean?
3. I "locked" one of my accounts by mistake. How do I unlock it?
4. On the "Authorized Accounts" page there is an account with a "red symbol" (red circle with a line through) after the State ID #. What does this mean?
5. The system won't let me submit the M-Form. What's wrong?
6. Why can't I download a form?

1. **Why am I getting an "Authentication error" when trying to log into the system?**
  - o In most cases, this error is from saving the Web Access Management System (WAMS) login page as a "favorite" (shortcut) in your browser
  - o If you prefer logging in with a "favorite," use the Electronic filing (e-filing) Manufacturing M-Forms page as your "favorite"

2. **On the "Authorized Accounts" page, one of my accounts has a "gold padlock" after the State ID # and I can't open that account. What does this mean?**

The "gold padlock" indicates the account is "locked" due to one of the following reasons:

- o An Authorized User was in the account, but exited the system without returning to the "Authorized Accounts" page. Users must exit the system by clicking "Quit" from the "Authorized Accounts" page.
- o An Authorized User accessed the system in multiple windows. Use only one window per session.

3. **I locked one of my manufacturing accounts by mistake, how do I unlock it?**

Complete these steps to unlock an account:

- a. On the "Authorized Accounts" page, click the State ID # (blue underlined) with the 'gold padlock'
- b. Select "Continue" on the "Locked Account" page

4. **On the "Authorized Accounts" page there is an account with a "red symbol" (red circle with a line through) after the State ID #. What does this mean?**

The Wisconsin Department of Revenue (DOR) deactivated the account because it is no longer used in support of a manufacturing process. You are no longer required to file an M-form for this account. If you feel DOR made an error in deactivating the account, contact the [DOR Manufacturing & Utility District Office](#) in your area.

## 5. The system won't let me submit the M-Form. What's wrong?

There are various reasons this could happen, including:

- There is an error on one of the schedules, to fix:
  - Go to the last page of the form and double click each error message in the "Error Messages" box
  - A red box (with "X") on a schedule, indicates an error. Click this box to display the error message.
  - Make the necessary corrections and the red box should disappear
- You didn't check "Yes" to the truth statement
  - To fix: Verify that you completed the Signature Statement section. You must select "Yes" indicating that you agree with the statement.

## 6. Why can't I download a form?

### a. Minimum requirements for downloading forms:

1. Browser should be Internet Explorer (IE) 8.0, Firefox 4.0, Safari 5.0, Chrome 11.0, Opera 11.0, or higher
  2. Your settings must support Secure Sockets Layer (SSL) 128 bit encryption
  3. Cookies must be allowed and JavaScript turned on
  4. Most recent version of Adobe Reader must be installed; enable the plugin if necessary. These forms do not work with any other PDF reader (ex: Nitro Reader/Pro).
  5. Make sure your firewall or anti-virus software is not blocking the new tab from opening
  6. If you cannot do any of the above yourself, contact your company's help desk or technical support
- b. **Apple products** — these forms work on an Apple computer with Adobe Reader installed, but do not work on an iPad or iPhone
- c. **Error code 404** — if you are trying to file and receive "Error code 404," make sure you are using the link from DOR's website and not one you previously bookmarked
- d. **Review our troubleshooting guide** — visit the "Accounts History" page and click the "troubleshooting guide" link

For more information, contact the [DOR Manufacturing & Utility District Office](#) in your area.

## Related Links

- [Account Authorization](#)
- [Attachments](#)
- [General Account Information](#)

- [Get Started - Register to E-file](#)
- [Submitting M-Forms](#)
- [Troubleshooting Downloads, Forms & Submissions](#)
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## Manufacturing Omitted Property and Correction of Error Rolls 2018

Manufacturing omitted property assessment rolls and correction of error assessment rolls are produced at the same time as a municipality's 2018 equated manufacturing assessment roll. To determine whether a municipality's manufacturing assessments are finalized for 2018 property tax rolls, review the [Equated Rolls Status Report](#). The Wisconsin Department of Revenue (DOR) periodically updates the status report and list of omitted property and corrections or errors in October until all municipalities are equated. Municipalities cannot be equated until they have successfully filed their [2018 Final Statement of Assessment \(SOA\)](#).

The files below include manufacturing (MFG) assessment rolls produced to date for municipalities with:

- Omitted manufacturing real estate and/or personal property discovered and assessed during 2018 (omitted during 2013-2017)
- Correction of errors by assessors - palpable errors made in 2017, discovered and corrected in 2018

Manufacturing Assessment Rolls to Date:

- [Correction of Errors Personal Property](#)
- [Correction of Errors Real Estate](#)
- Omitted Personal Property - none for 2018
- [Omitted Real Estate](#)

Information for municipal clerks on omitted property assessments and correction of errors by assessors is located in DOR publication [PA502 - Assessment and Tax Roll Instructions for Clerks](#).

### Manufacturing Omitted Property Assessment Rolls

Manufacturing omitted property rolls contain assessments for any manufacturing property discovered that was omitted from any of the five prior year manufacturing assessment rolls. When omitted property is discovered, DOR notifies municipalities and manufacturing property owners by mailing an omitted manufacturing property assessment notice. If your municipality received a notice of omitted manufacturing property during 2018, locate the associated omitted property roll(s) on this web page, download, print a copy for your records, and calculate the omitted property tax due.

Refer to the [Omitted Property Interest Calculation Information Sheet](#) for instructions on calculating omitted property taxes and interest.

### Manufacturing omitted property rolls contain:

- Year of omission - limited to the five prior assessment years
- Aggregate assessment ratio of municipality for year of omission - local level of assessment
- School district code
- Manufacturing property owner name and mailing address
- Location of real estate or personal property omitted
- Local parcel numbers and DOR account identifiers
- Taxation district(s)
- Total assessed value of omitted property
- Columns for calculating omitted property tax due

Statutory reference: [sec. 70.44](#) and [sec 70.995\(12\)\(a\)](#), Wis. Stats.

## Manufacturing Correction of Error by Assessor Assessment Rolls

The manufacturing correction of error assessment roll contains adjustments to prior year manufacturing assessments correcting palpable errors discovered after property tax were extended. When a palpable error is discovered, DOR notifies municipalities and manufacturing property owners by mailing a correction of error assessment notice. If your municipality received a manufacturing correction of error notice during 2018, locate the associated correction of error roll(s) on this web page, download, print a copy for your records, and calculate the additional property tax due or the amount of the property tax refund.

### Manufacturing correction of error by assessor property roll contains:

- Year corrected - limited to the prior year
- Aggregate assessment ratio for prior year - local level of assessment
- School district code
- Manufacturing property owner name and mailing address
- Location of real estate or personal property corrected
- Local parcel numbers and DOR account identifiers
- Taxation district(s)
- Prior year assessment - real estate (land, improvements, total) or personal property (total)
- Corrected assessment
- Amount of adjustment to prior year assessment (the correction)
- Columns for calculating property tax due or to be refunded

Statutory reference: [sec. 70.43](#) and [sec. 74.33 \(1\)](#), Wis. Stats.

### Note:

- Only completed municipal assessment rolls appear in the county documents
- Equated manufacturing assessment rolls are used by municipalities to extend property taxes
- DOR does not change the manufacturing equated assessment roll

If you have questions, contact the [Manufacturing & Utility District Office](#) in your area.

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## Submitting Electronic Manufacturing M-Forms

1. What is electronic filing (e-filing)?
2. What are the benefits of e-filing my M-Form and what is required?
3. Is there a fee to e-file with the manufacturing assessment system?
4. Where do I find the electronic M-Forms?
5. How do I know which M-Form to file?
6. How do I start to e-file my M-Form?
7. How do I add a schedule to the form?
8. How do I submit the Fixed Asset List?
9. While completing my M-Form, I answered some questions incorrectly. Can I change my answers?
10. Can I view and print my return before filing it with DOR?
11. Should I print, sign and send my return to DOR as a backup?
12. Can I e-file an amended return?

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### 1. **What is electronic filing (e-filing)?**

E-filing is submitting tax returns to the Manufacturing Assessment System electronically over the Internet.

### 2. **What are the benefits of e-filing my M-Form and what is required?**

- o You can prepare, save, file, view and print returns and assessments
- o It's free and available 24 hours a day, seven days a week
- o Previous year's data is carried over and automatically filled (auto-filled) into the current form
- o It's more accurate since the system checks for errors
- o Provides immediate confirmation that the Wisconsin Department of Revenue (DOR) received your return

### **Requirements:**

- o You must register for a Web Access Management System (WAMS) User ID
- o Submit an authorization request to DOR requesting account access

### 3. **Is there a fee to e-file with the manufacturing assessment system?**

No. This system is free and available to all taxpayers and tax preparers.

### 4. **Where do I find the electronic M- Forms?**

The M-Forms are located on our [Manufacturing Forms](#) web page.

### 5. **How do I know which M-Form to file?**

- **M-P Form**— if your business is classified as Manufacturing for property tax purposes, use this form to report personal property
- **M-R Form**— if DOR determined the real estate parcel(s) where your business is located is classified as Manufacturing for property tax purposes, use this form to report real estate accounts
- **M-L Form**— if you are a leasing company, use this form to report leased equipment located at a manufacturing company

### 6. **How do I start to e-file my M-Form?**

- Go to our [Manufacturers](#) page and review the M-Form information
- If you are already authorized to e-file the account:
  - Log into the [Manufacturing Assessment System](#) using your WAMS User ID and password
  - Click the blue State ID # to choose the account you wish to access from "Authorized Accounts"
  - On the "Account History" page, verify the information shown and select "Download Form"
  - Save the form, enter your data and submit the return
- **Navigation tip — do not use back browser button**
  - To navigate through the Manufacturing Assessment System, use the (gray) buttons within the application instead of your browser's "forward" and "back" buttons

### 7. **How do I add a schedule to the form?**

The available schedules are listed on the first page of each M-Form. Check the box next to the schedule you would like to add.

### 8. **How do I submit the Fixed Asset List?**

There is an "Attaching a File" link on Form M-P, Page 1. The link takes you to "Manufacturing M-Forms — Attachments" page, which provides instructions for attaching a file.

### 9. **While completing my M-Form, I answered some questions incorrectly. Can I change my answers?**

- **Before submitting your return** — you can make changes to your return; however, changing an answer to one question may impact another
- **After submitting your return** — you can no longer change your answers to your original return. However, you can file an [amended return](#) by logging into your WAMS account and selecting "Amend Return" for the return you would like to change.

**10. Can I view and print my return before filing it with DOR?**

Yes. The form is an Adobe PDF that you download and save to your computer. You can view and print it at any time.

**11. Should I print, sign and send my return to DOR as a backup?**

No. If you e-file your return do not send DOR a copy

- Once you successfully submit your return, a confirmation number is created for your records
- You can view the current status of your account on both the "Authorized Accounts" and "Accounts History" pages

**12. Can I e-file an amended return?**

Yes. If you e-filed the original return, you can also e-file your amended return.

- On the "Account History" page under "Filing History," select "Amend Filed Return." Make your changes and click "Submit."
- After you file your amended return, the account status on both the "Authorized Accounts" and "Accounts History" pages changes to Amended

For more information, contact the [DOR Manufacturing & Utility Bureau District Office](#) in your area.

## Related Links

- [Account Authorizations](#)
- [Attachments](#)
- [General Account Information](#)
- [Get Started - Register to E-file](#)
- [Troubleshooting](#)
- [Web Access Management System \(WAMS\)](#)

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State of Wisconsin  
Department of Revenue

## Web Access Management System (WAMS)

1. What is a WAMS User ID?
  2. Why do I need a WAMS User ID?
  3. How do I get a WAMS User ID?
  4. Can I use one WAMS User ID for everyone in the company?
  5. Why does it say my email address is already in use when I'm registering for a WAMS User ID?
  6. When I try to log on, my account is locked. What do I do?
  7. What if I forgot my WAMS User ID and/or password?
  8. I'm not sure if I have a WAMS ID. How do I find out if I have one?
  9. What if I need further assistance with WAMS?
- 

### 1. **What is a WAMS User ID?**

The WAMS User ID is the Wisconsin Web Access Management System (WAMS) User Identification used for Wisconsin State Web applications.

### 2. **Why do I need a WAMS User ID?**

It allows authorized individuals access to the State of Wisconsin web-based applications. You can use the same WAMS ID for all State Web applications, including the Wisconsin Department of Revenue Manufacturing Assessment System (e-file).

### 3. **How do I get a WAMS User ID?**

Visit [on.wisconsin.gov/WAMS/home](http://on.wisconsin.gov/WAMS/home), select "Self-Registration" and follow the instructions.

### 4. **Can I use one WAMS User ID for everyone in the company?**

No. Each person must register for his or her own WAMS ID to access the system. The WAMS User ID belongs to an individual, not to the property owner, business or current employer.

### 5. **Why does it say my email address is already in use when I'm registering for a WAMS User ID?**

This means you already have a registered WAMS User ID. To recover your WAMS User ID, visit [on.wisconsin.gov](http://on.wisconsin.gov) and choose the "Account Recovery" option. Follow the instructions to recover your information.

### 6. **When I try to log on, my account is locked. What do I do?**

Visit [on.wisconsin.gov](http://on.wisconsin.gov) and choose the "Account Recovery" option. Follow the instructions to recover your information.

**7. What if I forgot my WAMS User ID and/or password?**

Visit [on.wisconsin.gov](http://on.wisconsin.gov) and choose the "Account Recovery" option. Follow the instructions to recover your information.

**8. I'm not sure if I have a WAMS ID. How do I find out if I have one?**

- Visit [on.wisconsin.gov](http://on.wisconsin.gov) and choose the "Profile Management" option
- Select the "Forgot your password? Is your account locked?" link
- Enter your email address
- If you have a WAMS ID, you will receive an email with instructions. Follow the instructions.
- If you do not have a WAMS ID, you will see an error message stating the email address you entered is invalid. You must then [register for a WAMS ID](#).

**9. What if I need further assistance with WAMS?**

Visit [on.wisconsin.gov/WAMS/FAQ](http://on.wisconsin.gov/WAMS/FAQ) for frequently asked questions. For further assistance, click "[Help Wisconsin Support](#)" at the bottom of that page.

For more information, contact the [DOR Manufacturing & Utility Bureau District Office](#) in your area.

## Related Links

- [Account Authorizations](#)
- [Attachments](#)
- [General Account Information](#)
- [Get Started - Register to E-file](#)
- [Submitting Electronic M-Forms](#)
- [Troubleshooting](#)

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# Troubleshooting Download, Form and Submission Issues for Manufacturing M-Forms

## A. GETTING INTO M-FORMS

### 1. You must use [WAMS](#) to enter the system. You cannot login under My Tax Account.

Enter your WAMS ID and password, then click "Login."



The screenshot shows the login interface for the Wisconsin Department of Revenue's WAMS (Web Access Management System). At the top, there is a banner with the state seal and the text "Wisconsin Department of Revenue". Below the banner, the WAMS logo is on the left. In the center, there are two input fields: "User ID:" and "Password:". Below these fields is a "WARNING" message: "This system is for authorized users only; system access is monitored. By using this system you expressly consent to this monitoring. Unauthorized use of, or access to, this system may subject you to criminal prosecution and penalties." Below the warning is a "Login" button. At the bottom, there are four links: "Forgot your password?", "Is your account locked?", "Request a Wisconsin User ID and Password", and "Change User Info (Name, E-mail, Password, Login ID)".

### 2. What if I don't remember my WAMS ID or Password?

Visit [on.wisconsin.gov](http://on.wisconsin.gov) and choose the *Account Recovery* option. Follow the instructions to recover your information.

## B. PROBLEMS WITH THE FORM

### 1. My form will not download

- a. There are minimum requirements for downloading forms:
  - 1) Browser must be at or a higher version than - Internet Explorer (IE) 8.0, Firefox 4.0, Safari 5.0, Chrome 11.0, or Opera 11.0
  - 2) Your settings must support Secure Sockets Layer (SSL) 128 bit encryption
  - 3) Cookies must be allowed and JavaScript turned on
  - 4) The most recent version of Adobe Reader must be installed. Enable the plugin if necessary. The forms will not work with any other PDF reader (ex: Nitro Reader/Pro).
  - 5) Make sure your firewall or anti-virus software is not blocking the new tab from opening
  - 6) If you cannot do any of the above yourself, contact your company's help desk or technical support
- b. The forms will work on an Apple computer, with Adobe Reader installed, but will not work on an iPad or iPhone
- c. If you are trying to file and receive "Error code 404," make sure you are using the link on the [DOR Internet](#) and not one you previously bookmarked

## 2. I am using Chrome, how do I download a form?

For more information on using Chrome with our forms, see our [instructions page](#).

## 3. My Internet Explorer (IE) is older than recommended

- a. If your version of IE is older than recommended, the form may not open
- b. Copy <https://ww2.revenue.wi.gov/ManufacturingExternal/application>, paste it into your browser's address bar and select "Enter"
- c. Once the page opens, go into your Account History page and select "Download Form"
- d. Click the PDF icon in the right corner of the browser's address bar and select "Open in Adobe Reader"



- e. Once the form is open, save and use it as indicated by the **red text** at the top of the page



**4. The form opened but it is in "Test Mode"**

- a. This happens if your JavaScript is disabled. You can tell if this is the problem when any of the following are visible:
- 1) Red 'x' (❌) in the upper left corner of the window
  - 2) Message box saying, "Click me to upgrade"
  - 3) The words, "Test Mode," appear in the upper right corner of the downloaded form
- b. Correct in Adobe – enable JavaScript:
- 1) Go to Edit
  - 2) Select Preferences
  - 3) Under Categories, select JavaScript
  - 4) Check "Enable Acrobat JavaScript"

**5. I clicked on "Download Form," there was a flash but no form. My Account History page now says "Form Downloaded" but I still can't find the form.**

- a. Your anti-virus software may be blocking the download from opening
- b. On your Account History page, select "Form Downloaded"
- c. You will be taken to the "Return PDF download record" page
- d. You can left or right click on "Direct form Link"
- 1) Left click – opens the form. Save it to your desktop.
  - 2) Right click – gives you options, "Open in new tab," "Save link as..." or "Save target as." Save the PDF to your desktop.

**6. Whenever I try to save the M-Form, the system wants a new name.**

- a. Your Adobe Reader may be working in protected mode. In Adobe:
- 1) Go to Edit
  - 2) Select Preferences
  - 3) Under Categories, select Security (Enhanced)
  - 4) Uncheck "Enable Protected Mode at Startup"
  - 5) Click "OK"

**7. There is a different revision date on my form. Does that affect my filing?**

- a. No. While the Department of Revenue recommends you download the form immediately before starting the form, it will not adversely affect your filing if you use an older revision date.

**C. SUBMITTING THE FORM**

**1. I can't submit the M-Form, even though there are no errors.**

- a. There are settings in Adobe Reader that can block access to communicate back through the internet to the Department of Revenue. In Adobe:
  - 1) Go to Edit
  - 2) Select Preferences
  - 3) Under Categories, select Trust Manager
  - 6) Select "Change Settings"
  - 7) Enter *wi.gov* in the "Host name" field, select "Allow"
  - 8) Click "OK"

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## I. Introduction

In 1973, the Wisconsin legislature created a state law ([sec. 70.995, Wis. Stats.](#)), making the Wisconsin Department of Revenue (DOR) responsible for the assessment of manufacturing real estate and personal property. This law was created to help ensure fair and equitable assessments for manufacturing property and assessment uniformity statewide.

## II. Manufacturing classification

A manufacturing operation is engaged in the assembling, processing, fabricating, making or milling of tangible personal property for profit.

### A. SIC manual

The [Standard Industrial Classification Manual \(SIC Manual\)](#) organizes economic activities and defines industries for reporting economic statistical data. The manual organizes business establishments based on primary activity into nine divisions. Within [Division D – Manufacturing](#) – establishments engaged in the mechanical or transformation of materials or substances into new products are organized into 20 major groups of similar activity. The 1987 Edition plays a major role in identifying business activities that qualify as manufacturing.

Under state law ([70.995\(2\), Wis. Stats.](#)), an establishment may be classified as "manufacturing" if the establishment's activity is included in one of the major group classifications found in Division D of the SIC Manual.

### B. Personal property vs. real property

- Manufacturing personal property includes: all personal property owned or leased by the manufacturer (ex: machinery and equipment, furniture and fixtures, copiers and telephone systems, computers, supplies)
- Manufacturing real estate includes: land and buildings substantially used in support of the manufacturing operation

### C. Personal property tax exemption

**Machinery and equipment** – either owned or leased and used exclusively and directly in the manufacturing process is exempt from property tax.

**Note:** [2017 Wisconsin Act 59](#) exempted from property tax machinery, tools and patterns that were or would be reported on local personal property returns under Schedule C - Machinery, Tools and Patterns, pursuant to sec. 70.30, Stats. This exemption does not apply to manufacturing property.

### D. Requesting a manufacturing classification

To obtain the machinery and equipment property tax exemption, your business must be classified as manufacturing by DOR's Manufacturing & Utility Bureau.

#### 1. Qualifying as a manufacturer

If you feel your business qualifies as manufacturing, you must contact the [Manufacturing & Utility Bureau District Office](#) in your area in writing, by March 1 of the assessment year. Requests received after March 1 are considered for the following year.

- Complete the [Questionnaire for Potential Manufacturers \(Form PA-780\)](#) and submit it to the [Manufacturing & Utility Bureau District Office](#) where your property is located
- Include a fixed asset list detailing all personal property assets owned or leased by the business. For each asset, include an item description, original cost, and a date of acquisition.
- The business activity will not be considered for classification unless a fixed asset list is submitted

**Note:** DOR requests you write a letter or email, and provide a brochure or web address that helps explain your business activities. A visit to your property may be required prior to classification.

## 2. Sales tax exemption

A sales and use tax exemption may apply to machinery and equipment used by a manufacturer in producing tangible personal property. However, if you have equipment qualifying for the sales and use tax exemption, it does not automatically classify your business as manufacturing for property tax purposes.

**Note:** Sales tax and manufacturing property tax are administered under different statutes. To be classified as manufacturing with DOR's Manufacturing & Utility Bureau, you must complete the process described in "[Qualifying as a manufacturer](#)."

## 3. Income tax credit

The [manufacturing and agriculture credit](#) is available to businesses engaged in a qualifying manufacturing or agricultural activity. A claimant that is approved by the Wisconsin Department of Revenue to be classified as a manufacturer for purposes of sec. 70.995, Wis. Stats., but who is not eligible to be listed on the department's manufacturing roll until January 1 of the following year, may claim the credit in the year in which the manufacturing classification is approved.

## E. DOR issues a manufacturing personal property classification decision

### 1. Manufacturing classification is granted

- If your business activity meets the requirements for a manufacturing classification, DOR sends you written confirmation that DOR classified your business as a manufacturing activity

### 2. Manufacturing classification is denied

- If your business is denied a manufacturing classification, DOR sends you a letter explaining the basis for the denial
- DOR also sends a copy of the denial letter to the municipal assessor – to avoid an omitted assessment. This letter states that the local assessor is responsible for your property assessment.

#### If you have questions:

- Contact the [Manufacturing & Utility Bureau District Office](#) in your area to discuss the basis for the decision.
- If you remain dissatisfied, you can file an appeal with the Wisconsin State Board of Assessors (BOA), objecting to the classification denial. Refer to the "[Filing an appeal](#)" section in this guide for more information.

## F. DOR issues a manufacturing real estate classification decision

### 1. Substantial use

State law ([sec. 70.995\(4\) Wis. Stats.](#)), states in part, "...For all purposes of this section the department of revenue shall have sole discretion for the determination of what is substantial use and what description of real property or what unit of tangible personal property shall constitute "the property" to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons..." The substantial use of real estate by a manufacturer generally determines whether the assessment responsibility is with DOR or the municipal assessor.

- **DOR** – generally assesses the real estate if a classified manufacturer occupies more than 50 percent of the square footage in the building
- **Municipal assessor** – generally assesses the real estate if a classified manufacturer occupies less than 50 percent of the square footage in the building. Occupancy can be based on a lease agreement, or the area used

**Note:** If the substantial use of the real estate changes, DOR investigates the change. Assessment authority will shift from DOR to the municipal assessor if a non-manufacturing use is imminent.

#### If you have questions:

- Contact the [Manufacturing & Utility Bureau District Office](#) in your area to discuss the basis for the decision
- If you remain dissatisfied, you may file an appeal with the Wisconsin State Board of Assessors (BOA), objecting to the classification denial. For more information, review the "[Filing an appeal](#)" section in this guide.

## G. Statutory filing requirements

### 1. Personal property – if you own or lease personal property as a classified manufacturer

- **M-P Form** – you must annually file a [Manufacturing Personal Property Return \(PA-750P\)](#)
- You must file a separate M-P Form for each account located in a different taxation district or special district (Examples of special districts include: tax incremental districts (TIDs), school districts, technical colleges, and sanitary districts)
- Examples of personal property reported on the M-P Form: boats and watercraft, machinery tools and patterns, boilers, copiers and telephone equipment, furniture, fixtures and equipment, leased items, leasehold improvements, supplies, and buildings on leased land

### 2. Real estate – if you own or lease real estate classified as manufacturing

- **M-R Form** – you must annually file a [Manufacturing Real Estate Return \(PA-750R\)](#)
- You must file a separate M-R Form for:
  - » Each parcel or legal description - parcels must not be combined on one M-R Form
  - » Property located in different special districts within the same municipality are considered separate parcels
- Real estate changes to report on the M-R Form include: new construction, construction in progress, remodeling, demolition, land improvements, waste treatment, and lease information

#### Note:

- Both M-Forms collect changes in personal property assets or changes made to your real estate from January 1 of the prior year, to January 1 of the current year
- Your assessment is based on what is in place as of January 1
- Filing an accurate M-Form helps ensure you receive a fair and accurate assessment

### 3. Filing your form

#### a. Electronic filing (e-file)

**DOR recommends you e-file your M-Forms and extension requests. Electronic forms are convenient, easy to use, and allow you to:**

- File your M-Form on a secure, confidential website
- Receive immediate confirmation of the filing
- Request one filing extension to April 1 and receive immediate approval
- Prepare, save, view and print your M-Form online
- Notify DOR of ownership and address changes
- View historical filings

**b. Paper forms** – if you choose to file a paper form, download the M-Form from our website. **Note:** DOR does not accept modified versions of any M-Form, prior year returns or faxed paper returns (since an original signature is required).

#### c. Filing deadlines and extensions

**1) Filing date** – to file timely, you must submit your M-Form to DOR using one of the following methods with the stated guidelines on or before the March 1 due date:

- **Deliver in-person** – must be received by the appropriate [Manufacturing & Utility Bureau District Office](#) on or before March 1
- **First class mail** – must be postmarked on or before March 1
- **Electronically** – finalize and submit by midnight, March 1
- **Certified mail** – must be postmarked by midnight, March 1

## 2) Filing an extension request

- Manufacturers can request one filing extension to April 1
  - » Must file a written extension request electronically, by email, first class mail or fax with the [Manufacturing & Utility Bureau District Office](#) in your area
  - » DOR must receive your extension request on or before the March 1 due date
- DOR will not grant filing extensions based on a phone request
- All requests must include the DOR State ID number

**Note:** If the due date for filing an M-Form or an extension fall on a Saturday or Sunday, the due date shifts to the following Monday.

- 3) Receipt acknowledgement** – if you need acknowledgement of mailing, make sure to send your M-Form by certified mail. DOR will not acknowledge receipt of M-Forms or extensions in any other manner.

## d. Late or non-filing penalties

- 1)** If an M-P Form is not filed, DOR estimates the personal property assessment and issues a penalty. If an M-R Form is not filed, DOR reviews the prior year assessment, building permits, and current economic conditions. DOR will set the real estate assessment and issue a penalty.

**2) Penalties are issued for late M-Forms or non-filing, based on the statutory guidelines below:**

<u>Days filed late</u>	<u>Late fee</u>
1 to 10 days	\$25
11 to 30 days	\$50 or 0.05% of prior year's assessment (whichever is greater, not to exceed \$250)
Over 30 days	\$100 or 0.1% of the prior year's assessment (whichever is greater, not to exceed \$750)

## 3) Penalty information

- If the property was not classified manufacturing in the prior year, DOR will waive the assessed penalty
- To avoid interest and collection fees, you must pay your penalty to DOR within 30 days of the Assessment Notice date
- Payment instructions are on the penalty notice
- If you have a penalty question, contact your [Manufacturing & Utility Bureau District Office](#) within 30 days of the Assessment Notice date

**Note:** If you remain dissatisfied, you can file an appeal with the Wisconsin State Board of Assessors (BOA), objecting to the classification denial. Refer to the "[Filing an appeal](#)" section in this guide for more information.

## III. Manufacturing assessment values

### A. Market value for real estate

Market value is the statutory standard for valuing real estate. It is generally defined as the value a property would ordinarily sell for in an arms-length sale, where both the buyer and seller are knowledgeable and willing participants, and neither are compelled to act. The relationship between the parties, their motives, and all circumstances involved in the transaction are investigated to determine the validity of the sale.

#### Evidence used to determine market value

Under state law ([sec. 70.32\(1\), Wis. Stats.](#)), the assessor must first consider a recent arm's-length sale of the subject to value the property.

- **If there is no recent arm's-length sale of the subject property** – assessor should consider sales of comparable or similar properties
- **If there is no recent arm's-length sale of the subject property, or sales of comparable properties** – assessor will consider all other relevant data that may impact the property value

### B. DOR site visits

Periodically, DOR conducts a site visit (field audit) of your property. In the years without a site visit, we rely on your filed M-Forms to track your property changes.

#### At the site visit, the DOR appraiser:

- Tours your property
- Reviews the dimensions, construction components, features, physical condition and obsolescence of each building on the property
- Reviews land improvements
- Inquires about issues with your buildings and the neighborhood
- Photographs exterior views of your facility
- Discusses any concerns you have about your property
- Updates DOR records (after the visit) to accurately reflect your property characteristics

### C. Your real estate assessment

After updating DOR records, the appraiser considers which approach(es) to value to consider when determining your assessment: Sales Comparison Approach, Cost Approach and/or Income Approach.

#### 1. Approaches

- a. Sales comparison approach** – if there is no recent sale of the subject, the appraiser reviews the DOR sales data base for recently sold properties with characteristics similar to the subject property. After adjusting for differences, the appraiser reviews the adjusted sale prices to help determine the value for your property.
- b. Cost and income approaches** – if there are insufficient sales available, the Cost Approach and Income Approach may be used to determine the market value of your property

#### 2. Market

**Current market activity** – is also considered when determining your assessment. Current market activity impacts real estate assessments, in addition to physical changes made to the property.

##### DOR monitors:

- Improved and vacant land sales
- Current property listings, including subject property
- Lease rates and vacancy rates

- Changes in the economy (local, state, national)
- Current lending practices
- New construction

## D. Your personal property assessment

Your personal property assessment determination is based on the assets you reported on your [Manufacturing Personal Property Assessment Form \(M-P Form\)](#). During the site visit, the appraiser reviews information pertaining to your personal property assessment.

### 1. Assessor will review your:

- Business activities – to ensure a manufacturing classification is appropriate
- Fixed asset list or accounting records, to verify that all your personal property is reported
- Leased equipment reported by you (lessee) and the leasing company (lessor)
- Leasehold improvements

**Note:** To calculate your personal property assessment, the assessor reviews the fixed asset list and notes from the site visit and compares them to information reported on your M-P Form. It may be necessary to make some modifications to the reported value, to ensure an accurate assessment.

### 2. Methodology used to determine the assessment

#### True cash value (or market value)

- Statutory standard for valuing personal property
- Composite conversion factors – DOR develops factors for groups of assets, based on the asset's anticipated useful life
  - » Factors include the impact of both appreciation and depreciation
  - » When the factors are applied to the acquisition cost of the asset, the result is a fair estimate of market value for the asset

## IV. Taxable manufacturing personal property

Personal property is taxable, unless Wisconsin statutes provide a specific exemption.

### A. Examples of taxable manufacturing assets include:

- Shipping and receiving equipment
- Raw material or finished product storage racking, tanks and silos
- Forklifts used in shipping and receiving, or in a warehouse
- Equipment used to clean and maintain machines and buildings
- Equipment used in research and development
- Multi-function device (MFD) copiers, single-function copiers, telephone systems and equipment
- Furniture, fixtures and office equipment
- All other property not listed on other schedules. Examples include: pallets, signs, kegs, rail cars, trays, returnable containers, and creative works of art
- Safety equipment
- Leasehold improvements
- Boilers

## B. Notice of Assessment

- DOR mails a Notice of Assessment to the owner for each personal property account and real estate parcel assessed in June of each year
- If you have questions or concerns about your assessment, contact the [Manufacturing & Utility Bureau District Office](#) where the property is located
- Appeal instructions are on the reverse side of the notice

## C. Assessment information is given to the municipal clerk

**Full market value** – by statute, DOR is required to assess all property at full market value. However, Wisconsin law allows municipal assessors to assess real estate and personal property at a fraction of full market value. To maintain equity between all taxpayers, manufacturing assessments are adjusted to the local level of assessment.

DOR provides the municipal clerk with assessed values for manufacturing personal property and real estate. The municipal clerk calculates and collects property taxes for manufacturers, in the same manner and at the same rate as all other property.

### Example 1:

DOR full value assessment	\$500,000
Local level of assessment	$\times 90\%$
Adjusted assessment used to extend taxes	\$450,000

### Example 2:

DOR full value assessment	\$500,000
Local level of assessment	$\times 105\%$
Adjusted assessment used to extend taxes	\$525,000

## V. Filing an appeal

### A. Before you file an appeal

- If you have questions or concerns about your manufacturing real estate or personal property assessment, or classification appeal, contact the [Manufacturing & Utility Bureau District Office](#) responsible for the location of your manufacturing property. In some cases, an issue can be resolved without filing a formal appeal.
- If you have new information (ex: fee appraisal, listing price) showing the assessment is incorrect, DOR will work with you to ensure a fair and equitable assessment

### B. Filing procedures

The following apply to all first-level BOA appeals, including: real estate and personal property valuation, computer exemption, classification, and late filing penalties.

#### 1. Agent representation

- Legal representation is not required to proceed through the appeal process. A determination is based on evidence provided with the appeal. It does not rest on a hearing or the testimony of witnesses.
- Many taxpayers proceed on their own behalf. If you choose to hire an agent, you must submit a signed document authorizing the agent to represent your interests in the appeal process.

#### 2. Appeals filed by a tenant

As a manufacturing tenant (lessee), you may file an assessment appeal. However, you must provide written authorization from the owner to appeal the assessment. This authorization may be included in the lease agreement. If it is included in the lease agreement, you may need to submit the lease agreement to meet the authorization requirement. In most cases, an authorization request document is created and signed by the owner, giving authorization to the tenant to file an appeal.

## 3. Types of appeals – forms

There are several types of appeals. Each objection form addresses a specific appeal type. [Objection forms](#) are located on our website.

## C. Filing the objection form

To file an appeal, you must use the appropriate objection form. For valuation appeals, under state law, you must complete specific sections of the form, including:

- Reason for objection
- Opinion of the correct full value assessment
- Basis for the opinion of value

**Note:** If you file an incomplete objection form, DOR may deny your appeal.

### 1. Due date

You must file your appeal no later than 60 days after the date of the assessment notice. Your appeal is considered timely filed if the BOA receives it with the filing fee, by the 60th day; or you send your appeal form by certified mail with the filing fee and it is postmarked before midnight of the 60th day.

### 2. Deadlines for submitting evidence

You may submit supporting evidence/documents with your appeal. Under state law ([sec. 70.995\(8\)\(c\)\(2\), Wis. Stats.](#)), you may submit additional information to the BOA within 60 days of your appeal in support of your appeal. See "1. Due date" (above) to determine timely filing of evidence.

**Note:** The deadline applies to filing of appeals of manufacturing property notices of assessment, appeals of notices of classification determinations, and appeals of imposition of penalties.

### 3. Current year M-Form filing

DOR must have a current M-Form filing for the account under appeal, or a current filing must accompany your appeal. If you do not file, you lose your appeal rights.

**Note:** If the due dates for filing the Form of Objection (or submitting evidence) falls on a Saturday, Sunday, or a holiday, the due date shifts to the following Monday or first business day.

## D. Submitting your appeal to DOR

### 1. To file an appeal, you must submit the following to DOR for each appeal

- a. State prescribed form** – under state law ([sec. 70.995\(8\)\(c\), Wis. Stats.](#)), you are required to file a state prescribed objection form with the BOA
- b. Filing fee** – you must include a \$45 filing fee payable to the “Wisconsin Department of Revenue”
  - DOR does not consider your objection filed until you pay this fee
  - DOR waives the fee if a prior year appeal on the same property is pending, under state law ([sec. 70.995\(8\)\(c\) and \(d\), Wis. Stats.](#))

### 2. Where to file

Submit the completed objection form and a \$45 filing fee for **each** real estate parcel or personal property account, your agent authorization (if appropriate) and two copies of all supporting documents to:

**By mail:**

Wisconsin Department of Revenue  
State Board of Assessors  
PO Box 8971 MS 6-97  
Madison WI 53708-8971

**By certified mail:**

Wisconsin Department of Revenue  
State Board of Assessors  
2135 Rimrock Rd MS 6-97  
Madison WI 53713

### 3. DOR receives your appeal

After we receive your appeal, we review it to ensure the filing requirements are met. We will send you and the municipal clerk in your area the following:

- Acknowledgement letter stating DOR received the appeal
- Request for detailed information supporting your value opinion
- Explanation of actions taken if you do not meet the filing requirements
- List of the most credible indicators of value for real estate objections

### 4. Filing requirements are met and DOR appraiser reviews the evidence

After your appeal is reviewed and filing requirements are met, a DOR appraiser is assigned to the case. Throughout the appeal process, you (the property owner) are referred to as the "appellant." When your deadline to submit evidence is over, the appraiser investigates the information provided with the appeal and reviews DOR records.

If you don't submit evidence or submit evidence with no analysis, you are not providing clear and convincing evidence to show the assessment is inaccurate. In this case, the appraiser would recommend the assessment be sustained. Generally, the investigation includes a site visit to your property. The appraiser may request additional information or evidence as necessary.

## VI. Board of Assessors

After the investigation is concluded, the appraiser prepares and submits a written recommendation to the BOA. BOA members include: DOR employees selected by the DOR Secretary. The Manufacturing & Utility Bureau Director chairs this board.

### A. BOA's decision

**1. Appeal resources available** – the appraiser and the BOA have the same resources available to address the appeal:

- Wisconsin statutes
- Wisconsin Property Assessment Manual
- Standard Industrial Classification (SIC) Code Manual
- Judicial rulings
- Prior year BOA determinations

### 2. BOA review

**BOA does the following:**

- Reviews the appraiser's recommendation, as well as the appellant's evidence
- May request that additional information be provided or suggest other changes to consider
- Verifies the recommendation meets the threshold for BOA approval before issuing an assessment determination
- Sends a BOA determination notice to the appellant, the agent (if one is authorized), and the municipal clerk where the property is located. Under state law, the BOA must address every appeal and send a determination by April 1 of the year following the appeal.

### B. Appealing the BOA determination

- If you are dissatisfied with the determination, you may appeal the BOA's decision to the [Wisconsin Tax Appeals Commission \(TAC\)](#) within 60 days of the date on the determination notice
- Specific appeal instructions are provided on the determination notice
- TAC conducts a trial providing you the opportunity to present evidence and cross-examine DOR witnesses in a formal setting
- If you are dissatisfied with the TAC's determination, you may appeal the decision to the Circuit Court

## C. Municipal Appeals

### 1. Information

- Your municipality is notified of your assessment and can appeal your assessment or any decision made by the BOA or the TAC
- In addition, both you and the municipality are notified of any appeal filed by the other party and can provide information or present evidence regarding the appeal

### 2. Filing an appeal

#### a. Property owner

If the property owner files an objection, the municipality affected may file an appeal to the property owner's objection within 15 days after the owner's objection is filed, under state law ([sec. 70.995\(8\)\(d\), Wis. Stats.](#)).

#### b. Municipality

- May file an objection to the amount, valuation or taxability of a property, whether or not the owner of the specific property filed an objection
- Must file the appeal within 60 days of the date on the property's Assessment Notice
- Must attach two dated copies of the governing body's authorization with the objection form
- DOR will notify the property owner that the municipality filed an objection

#### Note:

- If a municipality files a real estate appeal, the property owner can also file an appeal
- If a municipality files an objection and the property owner did not file an objection, the property owner may file an appeal within 15 days after the municipality's objection is filed, under state law ([sec. 70.995\(8\)\(b\)2, Wis. Stats.](#))

## D. Withdrawing an appeal

- You may withdraw your appeal at any time before the BOA issues a determination
- To withdraw your appeal, complete [Objection Form PA-138 \(Appeal Withdrawal\)](#) – complete and file a separate form for each property appealed
- Send your original withdrawal form to the same address previously noted under "[Where to file](#)" in this guide

**Note:** For additional information on appeals, review the "[Guide to Manufacturing Board of Assessor Appeals.](#)"

## VII. Resources/contact information

### Wisconsin Statutes

- State assessment of manufacturing property – [sec. 70.995, Wis. Stats.](#)
- General property taxes – [chapter 70, Wis. Stats.](#)

**DOR website** – [Manufacturers landing page](#)

**State prescribed forms**

**[Wisconsin Tax Appeals Commission](#)**

**[DOR Manufacturing Bureau District Office locations](#)**

**[DOR manufacturing email list](#)**

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 18 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E. Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2019 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

**Property leased from these companies should not be reported on Schedule L.**

ADP, LLC	Interiorscapes Inc.	Taylor Enterprises of Wisconsin Inc.
Allied Waste Services	Lease Finance Group, LLC	TELSEC Town & Country Sanitation
All City Communications Co.	Mail Finance, Inc.	Tyco Integrated Security, LLC
Ameritech Applied Technologies Inc.	Mineral Spring Water, LLC	Unified Merchant
AnSer Services	Mobile Reduction Specialists Inc.	UNL FGN Corp.
Arch Communications	Neopost USA Inc.	United Parcel Service (UPS)
Associated Press USA, LLC	Onyx Waste Services Inc.	United Rentals
Badger Mailing & Shipping Systems Inc.	OSI Environmental Inc.	Viking Fire Protection
Best Way Disposal	Packerland Rent-A-Mat Inc.	Waste Management (Excluding Chemical Waste Management)
Brent's Mailing Equipment Co.	Pelleteri's Waste Systems	Worldspan
Brook Furniture Rental Inc.	The Peltz Group, LLC	
Business Service Center Inc.	Pitney Bowes Inc. (Not Pitney Bowes Global Financial Services, LLC)	
Card Establishment Services Inc.	Planteriors of Wisconsin Plant Rentals	
Convergent Solutions Inc.	Praxair Distribution Inc.	
Culligan Water	Premium Water Inc. – Chippewa Springs Ltd.	
Digital Paging Systems	Safety-Kleen Systems Inc.	
Farmer Bros. Co.	Security Link From Ameritech Inc.	
Federal Express (Fed Ex)	Siemens Water Solutions	
FME, LLC	SkyTel	
Francotyp – Postalia Inc.	Spic & Span Inc.	
Friden Neopost	SPOK	
Galileo International Inc.	Superior Services Inc.	
Gross Industrial Towel & Garment Services	Sysco Food Services	
Honeywell International Inc.		

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## I. Introduction

In 1973, the Wisconsin legislature created a state law ([sec. 70.995, Wis. Stats.](#)), making the Wisconsin Department of Revenue (DOR) responsible for the assessment of manufacturing real estate and personal property. The law also applies to personal property leased, rented or loaned to a state-assessed manufacturer. This law was created to help ensure fair and equitable assessments for manufacturing property and assessment uniformity statewide.

This guide provides you with answers to common questions, filing procedures and links to helpful resources.

## II. Filing responsibilities

A lessor who leases, rents, loans, or has personal property located in Wisconsin must report this property to the appropriate assessment authority, either DOR (manufacturing) or a municipal assessor (non-manufacturing). By statute, personal property is assessed where it is physically located, or customarily kept as of January 1.

### A. Identifying Wisconsin companies as manufacturers

Review "[Companies Classified as Manufacturing for Property Assessment](#)" located on our website. It is a comprehensive, statewide list that provides:

- Manufacturing company name
- Company location by county and municipality
- District office assigned to that county and municipality

## 1. Manufacturing - report to DOR

- Report to DOR – personal property you lease to, rent to, loan to, or located at a company classified as manufacturing
- Wisconsin has four [Manufacturing & Utility Bureau District Offices](#)

## 2. Non-manufacturing – report to Municipal Assessor

- Report to the local municipal assessor – personal property leased to companies not classified as manufacturing
- [Wisconsin Municipal Assessor List](#) and the communities they assess

## B. Reporting assets

### 1. Report to DOR

To report personal property leased to, rented to, loaned to, or located at a Wisconsin manufacturer, complete the M-L Form (PA-750L), located on our [website](#).

#### a. Electronic filing – M-L Form

We encourage leasing companies to file the M-L Form electronically. Electronic forms are convenient, easy to use and allow you to:

- File your form on a secure, confidential website
- Receive immediate confirmation of the filing
- Request a 30-day extension and receive immediate approval
- Prepare, save, view, and print returns online
- Automatically notify DOR of ownership and address changes
- View historical filings

#### b. Paper forms

- If you choose to file a paper copy of the form, download the electronic form from our [website](#)
- **Note:** DOR does not accept modified versions of the M-Form, prior year forms, or faxed paper returns (since original signature is required)

#### c. Filing deadlines and extensions

##### 1) Filing date

To be considered timely filed, you must submit your M-L Form to DOR using one of the following methods with the stated guidelines:

- Deliver in-person – must be received by the appropriate [Manufacturing & Utility Bureau District Office](#) on or before March 1
- First class mail – must be postmarked on or before March 1
- Submit electronically – must be received and finalized by midnight, March 1
- Certified mail – must be postmarked by midnight, March 1
- **Note:** If the due date for the M-L Form filing or filing an extension fall on a Saturday or Sunday, the due date shifts to the following Monday

##### 2) Filing an extension request

- Leasing companies can request one extension to April 1
- On or before March 1, file your written extension requests electronically, by email, first class mail or fax to the district office where the property is located
- DOR does not grant filing extensions based on a phone request
- All requests must include the DOR State Leasing Number – if you do not have one, contact the appropriate [Manufacturing & Utility Bureau District Office](#)
- **Note:** To file an extension request, use the same methods and due dates described in "1) Filing date" above

## d. Completing the M-L Form

For schedule instructions, review the following M-L Form pages:

- Schedule A – Page 4
- Schedule LL – Page 4

## e. Submitting your M-L Form

- File your form with the [district office](#) responsible for the location of your leased, rented or loaned personal property
- **Note:** If you no longer lease property in Wisconsin, write "NONE" on Schedule A and Schedule LL and then file your form

## 2. Report to municipal assessor

If the company you lease to is not classified manufacturing, use the [Statement of Personal Property \(PA-003\)](#), located on our website, to report leased assets:

- Limit what you report to items you lease, rent, or loan to non-manufacturing companies in Wisconsin
- File with the municipal assessor responsible for your taxing jurisdiction

## III. Taxable manufacturing personal property

All personal property is taxable, unless Wisconsin statutes provide a specific exemption. Generally, all personal property not used in the manufacturing production process is taxable, except computers and computer software which is exempt under state law ([sec.70.11\(39\) Wis. Stats.](#)), and waste treatment equipment which is exempt under state law ([sec. 70.11\(21\) Wis. Stats.](#)).

### Examples of taxable items include:

- Shipping and receiving equipment
- Raw material or finished product racking or tanks
- Forklifts used in a warehouse
- Equipment used to clean and maintain machines and buildings
- Equipment used in research and development
- Multi-function devices (MFDs), copiers, telephone systems and equipment
- Furniture, fixtures and office equipment
- All other property not listed on previous schedules. Examples include: pallets, beer kegs, rail cars, trays, returnable containers, and creative works of art
- Safety Items
- Leasehold improvements
- Boilers

**Note:** A comprehensive list of taxable and exempt machinery and equipment is listed in the [M-P Form](#).

## IV. Assessing property

### A. Who assesses

- DOR – in general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer
- Municipal assessor – Chapter 18 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E
- List of [locally assessed leasing companies](#) that may lease items to Wisconsin manufacturers
- The municipal assessor assesses property owned by these leasing companies regardless of who they lease to
- All assessable vending machines continue to be locally assessed

### B. Methodology used to determine the assessment

#### 1. True cash value (or market value)

- Statutory standard for valuing personal property
- Composite Conversion Factors – DOR developed the factors for groups of assets, based on an asset's anticipated useful life
- Factors include the impact of both appreciation and depreciation
- When the factors are applied to the acquisition cost of the asset, the result is a fair estimate of market value for the asset

#### 2. Other methods used to determine market value

- a. Current selling price used – no depreciation is applied to this value
- b. Comparison to other similar equipment (ex: price guides)

## V. Exempt manufacturing personal property

The property tax benefits gained from a manufacturing classification applies to personal property. Under state law ([sec. 70.11\(27\), Wis. Stats.](#)), DOR may grant an exemption for owned or leased manufacturing machinery and equipment used exclusively and directly in the production process. Using the statutes as a guide, the Manufacturing & Utility Bureau determines what machinery and equipment qualifies for an exemption.

[2017 Wisconsin Act 59](#), of the State budget bill, exempts from property taxes machinery, tools and patterns that were or would be reported on local personal property returns under Schedule C – Machinery, Tools and Patterns, under [sec. 70.30, Wis. Stats.](#) The exemption does not apply to manufacturing property.

### A. DOR assesses taxable leased equipment to manufacturing companies

The manufacturer (lessee), being the company in charge of or in possession of the equipment, is responsible for the taxes on taxable leased equipment. The lessee is responsible for the taxes regardless of the contractual agreement between the lessor and the lessee.

### B. Municipal assessor assesses leased equipment to non-manufacturing companies

- If the lessee is not classified as manufacturing, use the Statement of Personal Property ([Form PA-003](#)) to report leased assets
- File the statement with the municipal assessor responsible for your taxing jurisdiction
- Limit the statement to items you lease, rent, or loan to non-manufacturing companies in Wisconsin
- If your company is on the list of [locally assessed leasing companies](#), you should file the PA-003 Form with the municipal assessor responsible for your taxing jurisdiction

## VI. Resources/contact information

### 1. Wisconsin Statutes

- State assessment of manufacturing property – [sec. 70.995, Wis. Stats.](#)
- General property taxes – [chapter 70, Wis. Stats.](#)

### 2. DOR website

- [Manufacturers landing page](#)

### 3. State Board of Assessors

- [State prescribed forms](#)

### 4. [Wisconsin Tax Appeals Commission](#)

### 5. [DOR Manufacturing Bureau District Office locations](#)



# Manufacturing Classification for Property Tax Purposes

## Wisconsin Department of Revenue

The Wisconsin Department of Revenue (DOR) Manufacturing & Utility Bureau classifies manufacturing property for assessment purposes.

### Qualifying as a manufacturer

- If you feel your real or personal property is used for manufacturing, you must contact the Manufacturing & Utility Bureau District Office in your area in writing, by March 1 of the assessment year
- DOR may request you do one of the following:
  - Write a letter explaining your operation
  - Complete the Questionnaire for Potential Manufacturers (Form PA-780)
  - Schedule an appointment with DOR to discuss your operation

**Note:** DOR reviews building permits and newspaper/magazine articles, and contacts local assessors and potential businesses to discover new manufacturers.

### DOR's classification decision

- DOR will let you know the decision regarding your classification no later than 60 days after the March 1 deadline for the qualified assessment year
- If you disagree with your classification, you must file an appeal no later than 60 days after the Notice date. For more information on appeals, contact the Manufacturing & Utility Bureau District Office in your area.

### Definition under state law

Manufacturing is the assembling, processing, fabricating, making, or milling of tangible personal property for profit. The Standard Industrial Classification Manual (SIC Manual), 1987 Edition, published by the U.S. Office of Management and Budget plays a major role in defining what activities qualify as manufacturing for property tax purposes. (sec. 70.995(2), Wis. Stats.)

### Property assessment

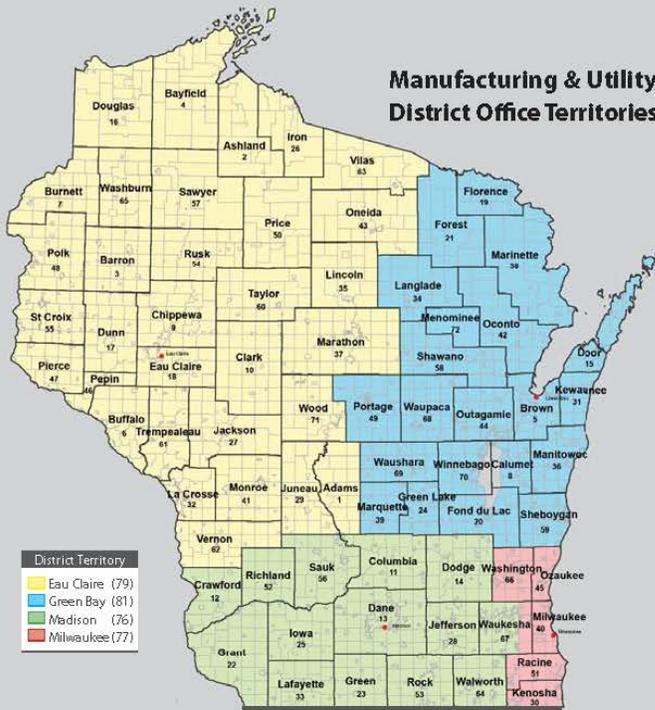
This chart explains how qualifying your property as manufacturing property affects your property assessment.

Real Property	Personal Property
<p>When you use real property for both manufacturing and another purpose, DOR determines the predominant use of your real property.</p> <p><b>If the property is substantially used for:</b></p> <ul style="list-style-type: none"> <li>• Manufacturing – DOR assesses the real property</li> <li>• Non-manufacturing – real property is locally assessed</li> <li>• <b>Note:</b> DOR assesses property, owned by one party and leased to a manufacturer using it for manufacturing activity, since it is considered manufacturing property</li> </ul>	<p>Only machinery and equipment used exclusively and directly (95 percent or greater) in the manufacturing production process is exempt from property taxes.</p> <p><b>To receive this exemption:</b></p> <ul style="list-style-type: none"> <li>• DOR's Manufacturing &amp; Utility Bureau District Office in your area must classify your personal property as manufacturing property</li> <li>• You must submit a fixed asset listing or depreciation schedule to DOR</li> <li>• <b>Note:</b> <ul style="list-style-type: none"> <li>○ If your real property is not classified as manufacturing, DOR's Manufacturing &amp; Utility Bureau may still assess your personal property used for manufacturing</li> <li>○ A sales and use tax exemption may apply for machinery and equipment used by a manufacturer in producing tangible personal property. However, if you have equipment qualifying for the sales and use tax exemption, it does not automatically classify you as a manufacturer for property tax purposes</li> </ul> </li> </ul>

**Wisconsin Manufacturing and Agriculture Credit:** Can be claimed starting in 2013 for qualified income derived from real or personal property classified as manufacturing or agricultural property in Wisconsin. For more information, visit the Manufacturing and Agriculture Credit [Common Questions](#) on our website, or contact DOR's Income, Sales and Excise Division at (608) 266-2772.

For more information, review the *Guide to Wisconsin Manufacturing Property Assessment* located on our website: [revenue.wi.gov](http://revenue.wi.gov), or contact the Manufacturing & Utility Bureau District Office in your area.

## Department of Revenue - Manufacturing & Utility District Offices



### Manufacturing & Utility Bureau Contact Information

**Eau Claire District Office (79)**  
610 Gibson Street, 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 Street, 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 MS 6-301  
Madison, WI 53708-8909  
Street Address  
2135 Rimrock Rd MS 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 Street, 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
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	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Menominee	81	63	Vilas	79
17	Dunn	79	41	Milwaukee	77	64	Walworth	76
18	Eau Claire	79	42	Monroe	79	65	Washburn	79
19	Florence	81	43	Oconto	81	66	Washington	77
20	Fond du Lac	81	44	Oneida	79	67	Waukesha	76/77
21	Forest	81	45	Outagamie	81	68	Waupaca	81
22	Grant	76	46	Ozaukee	77	69	Waushara	81
23	Green	76	47	Pepin	79	70	Winnebago	81
24	Green Lake	81		Pierce	79	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