

Chapter Tax 12

PROPERTY TAX

Tax 12.04	Limitation on property tax levies of towns, villages, cities and counties	Tax 12.07	Assessment districts
Tax 12.06	Duties of assessors	Tax 12.10	Examination of manufacturing property report forms, confidentiality

Tax 12.04 Limitation on property tax levies of towns, villages, cities and counties. (ss. 60.175, 61.46 (3), 62.12 (4m), 65.07 (2) and 70.62 (4), Stats.) (1) Annually, on or before November 1, the department of revenue will provide each town, village, city and county with a worksheet for determining allowable tax levy which sets forth the prior year's tax levy, prior year adjustments, population adjustment, federal general revenue sharing adjustment and shared tax adjustment. The municipality or county must file a completed copy of said worksheet with the department of revenue on or before December 15 of that year.

(2) Town, village or city tax levies shall consist of the following items from its statement of taxes and indebtedness: special state trust fund loans (C-7), other state special charges (C-8), county special charges (C-9), highway taxes for local purposes (C-10), highway taxes for special benefits and county aid petitions (C-11), all other town, village or city taxes (C-13), overrun (C-14) and underrun (C-15). For the tax levy of 1978, and for subsequent years, the levy for these jurisdictions shall include all the items reportable in Section C of the Statement of Taxes except the following: Metropolitan Sewer District Taxes, Sanitary District Taxes, Public Inland Lake Protection and Rehabilitation District Taxes, and taxes for Tax Incremental Districts.

(3) County levies shall consist of the following items of the county clerk's apportionment sheet: state special charges upon county (B-2), county taxes levied over the entire county (B-3a), county taxes levied against districts for special purposes (B-3b, 3c and 3d). For the tax levy of 1978, and for subsequent years, the levy for counties will include all items on Section B of the County Apportionment Sheet.

(4) The .25 mill amount shall be computed on the state's current equalized value in determining the base for the subsequent year's tax levy. If a municipality's tax levy for the current year as determined in subsection (2) above is less than .25 mill of the state equalized value of the municipality, the department of revenue will determine the municipality's tax levy prior to adjustments to be the state's equalized value of the municipality multiplied by .25 mills.

(5) "Surplus funds" are those surplus unallocated funds which are available to be applied along with the anticipated revenues to finance the estimated expenditures of the next year. These funds must be in cash or in so liquid a form as to be the equivalent of cash in order to be classed as such surplus unallocated funds. The surplus funds applied to the budget to reduce the tax levy noted above, in sub. (2) for municipalities and sub. (3) for counties, must either be reflected in the formal budget document prepared in accordance with s. 65.90 (1) of the statutes or reflected on the face of the statement of taxes and indebtedness filed with the department of revenue. Supplemental appropriations

made during the course of a municipality's or county's fiscal year are not surplus funds applied within the intent and purpose of this law.

(6) The amount needed for retirement of principal and interest on long-term debt must be levied unless sufficient non-property tax receipts were available in a sinking fund created in accordance with s. 67.11 at the time the levy was established. The moneys in the sinking fund must be specifically earmarked for the repayment of general obligation debt which was due in the subsequent year. Such verification of intended use should include records of the legislative body or other tangible evidence that would demonstrate when and for what purpose the non-property tax receipts were placed in the sinking fund.

(7) In the case of a municipality or county assuming ownership of a service from the private sector, the municipality's or county's levy may be increased by the amount of the unreimbursed expenses budgeted for purchase of the functions and operating cost for the first year. If the purchase was made during the current year and the current year's budget provided a full year's funding, there would be no allowable increase in the next levy. If the purchase was made in the current year and the current year's budget provided funding for part of a year's operation, the next year's levy would be allowed to increase by the amount necessary to cover the increase from a part of a year to a full year of operation. Offsetting aids shall be deducted in arriving at the unreimbursed expenses. Also, if borrowed funds were used for the purchase, they shall be deducted in arriving at the allowable increase.

(8) In the case of a municipality assuming a function formerly performed by the county, the municipality's levy may be increased by the amount of the unreimbursed expenses that will be incurred during the first year for performing those functions. In the case of a county assuming a function formerly performed by a municipality, the county's levy may be increased by the amount of the unreimbursed expenses that will be incurred during the first year for performing those functions. For example, if a county takes over the assessing duties of the municipalities, the county would be allowed the unreimbursed operating expenses for the first year. Offsetting aids shall be deducted in arriving at unreimbursed expenses. Also, if borrowed funds were used for the purchase, they shall be deducted in arriving at the allowable tax levy increase.

(9) In the case of a municipality transferring a function to a county, the municipality must reduce its next tax levy by the estimated amount of unreimbursed expenses incurred in the current year performing those functions. In the case of a county transferring a function to a municipality, the county must reduce its next tax levy by the estimated amount of unreimbursed expenses incurred in the current year performing those functions.

(10) In the case of court judgments and out-of-court settlements, state/federal pollution abatement orders, repair of natural disasters and manufacturing property tax refunds pursuant to s. 70.995 (8) (a), the adjustment allowed will be the unreimbursed expenses. Offsetting aids, borrowed funds and other direct reimbursements will be deducted to arrive at unreimbursed expenses. The adjustments allowed in the current tax levy for the purposes noted above shall be deducted from the next year's tax levy before determining the allowable adjustments for that year.

(11) In cases where the municipality or county has exceeded the allowable tax levy limit without a referendum, the department may deduct the penalty on a prorated basis over the subsequent 3 years. In order for a municipality or county to be eligible for proration, its penalty must exceed the lesser of \$5,000 or 33% of its estimated shared tax payment for the next calendar year after the violation occurred.

History: Cr. Register, January, 1977, No. 263, eff. 2-1-77; am. (2) and (3), Register, January, 1979, No. 277, eff. 2-1-79.

Tax 12.06 Duties of assessors. The following levels of certification for assessors and assessment personnel are established:

(1) **ASSESSMENT PERSONNEL.** (a) *Assessment technician.* 1. Assessment technician shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, and under the direct supervision of a property appraiser or an assessor, the following duties:

- a. Measuring and listing of land and improvements;
- b. Calculating building cost data from information contained on property record cards;
- c. Posting maps, plats and charts for a property appraiser or assessor;
- d. Collecting data pertaining to construction costs, municipal boundaries and other information for an appraiser or assessor;
- e. Accompanying and assisting an appraiser or assessor in making physical inventories of all types of real and personal property;
- f. Verifying property descriptions on real estate transfer returns by checking records of the county register of deeds;
- g. Classifying of real property according to use.

2. Assessment technician shall not be authorized to serve as a property appraiser, or an assessor 1, assessor 2 or assessor 3.

(b) *Property appraiser.* 1. Property appraiser shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, and under the direct supervision of an assessor, the duties of an assessment technician and the following duties:

- a. Inspecting residential, mercantile, agricultural and residual classes of real property for assessment purposes;
- b. Assembling pertinent information relative to tangible personal property subject to taxation;
- c. Appraising real and personal property for assessment purposes;
- d. Supervising subordinate assessment staff;
- e. Appearing before municipal board of review as representative of the assessor to give testimony relative to real and personal property assessments.

2. Property appraiser shall not be authorized to serve as assessor 1, assessor 2 or assessor 3.

(2) ASSESSORS. (a) *Assessor 1*. 1. Assessor 1 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician and the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 1 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined;

c. Supervising subordinate assessment staff.

2. Assessor 1 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 or assessor 3 as determined by the department of revenue.

(b) *Assessor 2*. 1. Assessor 2 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician, an assessor 1 and the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Supervising subordinate assessment staff.

2. Assessor 2 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 3 as determined by the department of revenue.

(c) *Assessor 3*. 1. Assessor 3 shall be authorized, in accordance with the Wisconsin Property Assessment Manual, to perform the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the department of revenue at the level of assessor 3 which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Policy determination, budgetary formulation and responding to appropriate levels of government involved in the property assessment process;

c. Supervising subordinate assessment staff.

2. Assessor 3 shall not be authorized to sign the assessment roll as statutory assessor in any assessment district with a degree of complexity

requiring the level of assessor 1 or assessor 2 as determined by the department of revenue, nor serve on the staff of any assessment district as assessment technician, property appraiser, assessor 1 or assessor 2.

History: Cr. Register, February, 1976, No. 242, eff. 3-1-76.

Tax 12.07 Assessment districts. Based on the complexity of assessment functions, the department of revenue has established, by assessment district, the levels of certification required for statutory assessors as follows:

(1) **COUNTIES.** (a) Counties requiring an assessor 3 level of certification:

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| 1. Brown | 6. Outagamie | 10. Walworth |
| 2. Dane | 7. Racine | 11. Washington |
| 3. Kenosha | 8. Rock | 12. Waukesha |
| 4. Marathon | 9. Sheboygan | 13. Winnebago |

(b) Counties requiring an assessor 2 level of certification:

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|-----------------|----------------|-----------------|
| 1. Adams | 19. Green Lake | 37. Polk |
| 2. Barron | 20. Iowa | 38. Portage |
| 3. Bayfield | 21. Jackson | 39. Price |
| 4. Buffalo | 22. Jefferson | 40. Richland |
| 5. Burnett | 23. Juneau | 41. Rusk |
| 6. Calumet | 24. Kewaunee | 42. St. Croix |
| 7. Chippewa | 25. LaCrosse | 43. Sauk |
| 8. Clark | 26. Lafayette | 44. Sawyer |
| 9. Columbia | 27. Langlade | 45. Shawano |
| 10. Crawford | 28. Lincoln | 46. Taylor |
| 11. Dodge | 29. Manitowoc | 47. Trempealeau |
| 12. Door | 30. Marinette | 48. Vernon |
| 13. Douglas | 31. Marquette | 49. Vilas |
| 14. Dunn | 32. Monroe | 50. Washburn |
| 15. Eau Claire | 33. Oconto | 51. Waupaca |
| 16. Fond du Lac | 34. Oneida | 52. Waushara |
| 17. Grant | 35. Ozaukee | 53. Wood |
| 18. Green | 36. Pierce | |

(c) Counties requiring an assessor 1 level of certification:

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|-------------|-----------|--------------|
| 1. Ashland | 3. Forest | 5. Menominee |
| 2. Florence | 4. Iron | 6. Pepin |

(2) **MUNICIPALITIES.** (a) Municipalities requiring an assessor 3 level of certification:

1. City of Madison—Dane county
2. City of Milwaukee—Milwaukee and Washington counties.

(b) Municipalities requiring an assessor 2 level of certification:

1. Town of Allouez—Brown county
2. Town of Ashwaubenon—Brown county
3. Town of Caledonia—Racine county
4. Town of Fitchburg—Dane county
5. Town of Grand Chute—Outagamie county
6. Town of Menasha—Winnebago county
7. Town of Mt. Pleasant—Racine county
8. Village of Brown Deer—Milwaukee county

9. Village of Elm Grove—Waukesha county
10. Village of Fox Point—Milwaukee county
11. Village of Greendale—Milwaukee county
12. Village of Hales Corners—Milwaukee county
13. Village of Menomonee Falls—Waukesha county
14. Village of Shorewood—Milwaukee county
15. Village of Whitefish Bay—Milwaukee county
16. City of Appleton—Calumet, Outagamie and Winnebago counties
17. City of Beaver Dam—Dodge county
18. City of Beloit—Rock county
19. City of Brookfield—Waukesha county
20. City of Cudahy—Milwaukee county
21. City of DePere—Brown county
22. City of Eau Claire—Chippewa and Eau Claire counties
23. City of Fond du Lac—Fond du Lac county
24. City of Franklin—Milwaukee county
25. City of Glendale—Milwaukee county
26. City of Green Bay—Brown county
27. City of Greenfield—Milwaukee county
28. City of Janesville—Rock county
29. City of LaCrosse—LaCrosse county
30. City of Manitowoc—Manitowoc county
31. City of Marshfield—Marathon and Wood counties
32. City of Mequon—Ozaukee county
33. City of Middleton—Dane county
34. City of Monona—Dane county
35. City of Muskego—Waukesha county
36. City of Neenah—Winnebago county
37. City of New Berlin—Waukesha county
38. City of Oak Creek—Milwaukee county
39. City of Oconomowoc—Waukesha county
40. City of Oshkosh—Winnebago county
41. City of Racine—Racine county
42. City of Sheboygan—Sheboygan county
43. City of South Milwaukee—Milwaukee county
44. City of Stevens Point—Portage county
45. City of Sun Prairie—Dane county
46. City of Superior—Douglas county
47. City of Waukesha—Waukesha county
48. City of Wausau—Marathon county
49. City of Wauwatosa—Milwaukee county
50. City of West Allis—Milwaukee county
51. City of West Bend—Washington county
52. City of Wisconsin Rapids—Wood county

(c) Municipalities requiring an assessor 1 level of certification:

All towns, villages and cities not specifically mentioned as requiring an assessor 3 or assessor 2 level of certification shall require an assessor 1 level of certification.

History: Cr. Register, February, 1976, No. 242, eff. 3-1-76.

Tax 12.10 Examination of manufacturing property report forms, confidentiality. (ss. 70.35 (3) and 70.995 (12), Stats.) (1) Manufacturing property report forms that must be completed by all manufacturers and returned to the department according to s. 70.995 (12), Stats.

Register, March, 1979, No. 279

are confidential records. Self reporting forms for personal property required by s. 70.35 (3), Stats., are confidential records of the assessor's office.

(2) Manufacturing property report forms shall be deemed privileged information, for use by the department and for use in any public hearing regarding the property assessment. Local assessors and their agents view the report forms submitted regarding property in the jurisdiction the assessor represents. Government agencies may view the report forms for use in acquiring real property for public purposes.

(3) Upon presentation of appropriate identification by the person allowed to make the examination, the report forms may be examined only at the district property assessment office.

History: Cr. Register, March, 1979, No. 279, eff. 4-1-79.