

Wisconsin

¶1301 Rapid Reference

Name Of Tax:	Property Taxes.
Imposed By:	Chapters 70 and 73 through 77 of the Wisconsin Statutes, as amended.
Reports:	<p>Real property returns for non-manufacturing property is not required unless requested by the local assessor. Real property returns for manufacturing property are self reporting forms that must be filed annually with the Department of Revenue on or before March 1, reporting values as of the January 1 assessment date.</p> <p>Personal property returns for non-manufacturing personal property must be reported as of January 1 and filed on or before March 1 with the local assessor in the jurisdiction where the property is located. Manufacturing personal property returns are also due on or before March 1, reporting values as of the January 1 assessment date and must be filed with the Department of Revenue.</p> <p>A property tax return must also be filed annually by March 1 with the Department of Revenue by lessors, reporting Personal Property Equipment Leased to manufacturers as of the January 1 assessment date.</p> <p>Tax returns filed with the Department of Revenue must be filed with the district office where the property is located. The following are the addresses of the six (6) districts handling manufacturing property tax returns for the Department of Revenue:</p> <p>Lake Winnebago District – Area 75 Manufacturing and Telco Assessment Office 845 South Main Street, Suite 140 Fond du Lac, Wisconsin 54935-6116</p> <p>Southern District – Area 76 Manufacturing Telco Assessment Office P.O. Box 8909 Madison, Wisconsin 53708-8909</p> <p>Metro District – Area 77 Manufacturing Telco Assessment Office Room 530 State Office Building 819 North 6th Street Milwaukee, WI 53203-1610</p> <p>Southeastern District – Area 78 Manufacturing Telco Assessment Office Room 530 State Office Building 819 North 6th Street Milwaukee, Wisconsin 53206-1610</p>

Western District – Area 79
Manufacturing Telco Assessment Office
707 South Barstow
Eau Claire, Wisconsin 54701-3894

Northeastern District – 81
Manufacturing Telco Assessment Office
200 N. Jefferson St., Suite 626
Green Bay, Wisconsin 54301-5190

Manufacturer's leased personal property will be assessed to the lessee for 1995 and thereafter. Prior to 1995, the leased equipment was assessed to the lessor unless the lessor chose the lessee to be assessed. Lessor's will still be required to file their self-reporting form (ML-form) to assist the Department in discovering leased equipment. However, low-value leased items should be reported on M-P form (for discovery purposes only), which are assessed by the municipal assessors. Examples of low-value items would include, but would not be limited to, telephones, vending machines, pagers, plant rentals, water bottle services, and travel reservation terminals. Other personal property leased, rented, or loaned to a manufacturer in Wisconsin is assessed by the Department of Revenue, which is reported on the M-L form.

Utilities are required each year to file a statement with the Department of Revenue. Railroad companies, sleeping car companies and express companies shall file these statements on or before April 15 and conservation and regulation companies, air carriers and pipeline companies shall file on or before May 1.

Payments:

Real and personal property taxes are due and payable on or before January 31 of the year following the assessment year. In many jurisdictions, as permitted by statute, real property taxes may be paid in two or more installments with the final installment due no later than July 31 of the year following the assessment year. Many jurisdictions allow two equal installments with the first due on January 31 of the year following the assessment year and the second payment due by the following July 31.

Individual taxation districts may authorize the payment of real property taxes in three or more specified installments.

Administration:

The Department of Revenue has the responsibility to supervise over the administration of the assessment of property in the state. The department has appointed a supervisor of equalization for each property assessment district in the state. These supervisors work with the local assessors to ensure that they follow the assessor's manual and maintain equitable assessments throughout the state. The Department of Revenue acts as the assessor and establishes the assessed value of manufacturing property and the property of public service companies.

Subject To Tax:

All real property and tangible personal property located within the state of Wisconsin is taxable unless specifically exempted by statute. The state of Wisconsin does not tax intangible personal property.

Address (state):	<p>State of Wisconsin Department of Revenue John Rader, Administrator Division of State-Local Finance 125 South Webster Street P.O. Box 8933 Madison, Wisconsin 53708-8933</p> <p>(Also see, under the caption REPORTS above, the mailing address of the six (6) district offices of the Department of Revenue where manufacturing property returns are filed.)</p>
Telephone:	<p>(608) 266-0939 Central Fax Number: (608) 264-6887</p>
Web Site:	<p>http://www.dor.state.wi.us/</p>
Address (local):	<p>See Property Tax Assessors Directory in this section.</p>
Record Retention:	<p>The taxpayer should retain adequate records to substantiate the accuracy of the information reported on his property tax returns for a period of at least five (5) years after the due date of the tax return.</p>
Statute Of Limitations:	<p>Real or personal property omitted from assessment in any of the two (2) next previous years, unless previously reassessed for the same year or years, shall be assessed in the current year designating the year(s) of omission. The taxpayer will be entitled to receive the state property tax credit on the omitted property to which they were originally entitled.</p>
Appeals And Protests:	<p>The taxpayer may protest the assessed value placed on any real or personal property owned by him and located within the state of Wisconsin.</p> <p>The procedure for appealing the assessment of non-manufacturing property commences with a discussion with the local assessor. If dissatisfied with the results of the meeting with the local assessor, the taxpayer may file a written appeal to the Board of Review at any time prior to adjournment. The board commences its hearings on the second Monday in May each year and continues until all appeals have been heard. In counties where a county assessor system has been established, a county assessor will assume the functions otherwise performed by local assessors and the board of review will be a county board rather than a local board.</p> <p>In first class cities, such as Milwaukee, the taxpayer must first appeal before the Commissioner of Assessments prior to the third Monday in May before appealing to the Board of Review, which will commence its hearings upon the completion of the tax rolls. The decision of the board of review may be appealed to the circuit court by the taxpayer within ninety (90) days of the taxpayer's receipt of notice of the amount of an assessment.</p> <p>The procedure for appealing the assessment of manufacturing property commences with the filing of a written objection on a prescribed form with the State Board of Assessors within sixty (60) days of the issuance of the full value notice to the taxpayer. The State Board of Assessors must make its determination on or before April 1 of the year after the filing of the objection by the taxpayer. If the taxpayer is not satisfied with the decision of the board, he must notify the Tax Appeals Commission in writing within sixty (60) days of the Board of Assessors' determination. The taxpayer may further appeal to the Dane County Circuit Court.</p>

Commencing with assessments on and after 1/1/99, the procedure has been amended regarding a taxpayer's objection to the assessment. A taxpayer intending to file an objection to a property tax assessment must, at least 48 hours before a board of review's first scheduled meeting, provide to the clerk of a board of review a written or oral notice of intent to file an objection. However, the requirement may be waived during the first two hours of a board's first scheduled meeting upon a showing of good cause and the submission of a written objection. Furthermore, upon proof of extraordinary circumstances for failure to satisfy the 48-hour notice requirement and failure to appear before the board during the first two hours of the first scheduled meeting, the board may waive the requirement up to the end of the fifth day of the session or up to the end of the final day of the session if the session is less than five days.

Refund Procedure:

Illegal Tax – A claim may be filed with the tax district where tax was collected by 1/31 of the year in which tax is payable. A claim should:

- be in writing,
- state basis for claim and circumstances,
- state amount of claim
- be signed by claimant or agent,
- be served on the clerk of the taxation district in the manner prescribed in §801.11(4).

Clerical Error – Follow same procedure as for illegal tax explained above.

**Tax Incentive
Exemption:**

The state of Wisconsin does not offer at the present time, at the state, county, or local level, any tax incentive to lower or exempt property tax for construction of new or expanded facilities in distressed areas to furnish employment and/or reduce the unemployment ratio in any particular area.

**Depreciation And
Assigned Lives Of
Tangible Personal
Property:**

The state of Wisconsin has issued an assessor's manual and has established useful life tables and depreciation schedules for tangible personal property assessed by the Department of Revenue as well as recommended useful life tables and depreciation schedules for commercial personal property assessed by the local and/or county assessors.

Included for the information and use of the reader in determining assessed values on tangible personal property owned by him in the state of Wisconsin are the following:

1. Form PA-750P Wisconsin Manufacturing Personal Property Return. This return is filed with the Department of Revenue and includes:
 - (a) Composite Conversion Index Factors.
 - (b) Composite Useful Lives by Industry Type.
2. Form PA-750R Wisconsin Manufacturing Real Estate Return. This return is filed with the Department of Revenue.
3. Form PA-750L Leased, Rented, or Loaned Personal Property Return. This return is filed with the Department of Revenue and includes Composite Conversion Index Factors.

4. Form PA-016 Cable Television Systems Annual Property Report. This return is filed with the assessor and includes:

(a) Conversion index factors for each class of asset reported on the return form.

5. Form PA-003 Statement of Personal Property. This return is filed with the assessor to report non-manufacturing property and includes:

(a) Conversion index factors for each class of asset reported on the return form.

6. Table of Composite Useful Lives recommended for use on equipment used by retailers, wholesalers, and service organizations.

7. Schedule of Composite Conversion Factors for Valuation of Fixed Assets as of January 1, 1996.

8. Unindexed Depreciation Tables 150% declining balance for 1996 with a 10% residual value.

Following the Wisconsin Personal Property Forms are the “Guidelines for Valuation of Locally Assessed Personal Property” written by the Wisconsin Association of Assessing Officers. These guidelines may be used by assessors in determining a property's true cash value.

Forms/Publications:

[Manufacturing Personal Property Return Form M-P](#)

[Manufacturing Real Estate Return M-R](#)

[Leased, Rented, or Loaned Personal Property Return M-L](#)

[Cable Television Systems Annual Property Report](#)

[Statement of Personal Property](#)

[Department of Revenue Depreciation Tables](#)