Wisconsin Department of Revenue

2023
Guide for Property Owners

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I. Introduction

This guide provides information about property assessment and appealing your assessment. This guide also describes the role of the assessor, local Board of Review (BOR), and taxation process. For additional information on property valuation, see the Wisconsin Property Assessment Manual (WPAM). Contact your local assessor for information about your property assessment and your local clerk for information about your property taxes. Information in this publication was prepared by the Wisconsin Department of Revenue's Office of Technical and Assessment Services.

II. General Property

Defined by state law, general property includes all taxable real and personal property, except property taxed under special provisions (ex: utility, forest crop, woodland tax, and managed forest property).

A. Real property, real estate, and land

The land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

B. Personal property

All goods, wares, merchandise, chattels, and effects of any nature or description having any marketable value and not included in real property.

C. Uniform property tax

Article VIII of the state constitution requires the uniform taxation of property. Article VIII also provides the following property taxation standards:

- Legislature prescribes taxes on forest property
- Taxation of agricultural land and undeveloped land does not need to be uniform with the taxation of other real property

The state legislature enacts all property tax and assessment laws. The property tax assessment laws are covered in ch. 70, Wis. Stats.

D. Taxable/nontaxable property

All property is taxable unless exempted by state law. Common property types exempt by state law:

- State and municipal property
- Public and private school property
- Cemeteries
- Property used for abatement of air and water pollution
- Household furniture and furnishings
- Manufacturing machinery specific processing equipment
- Apparel and musical instruments for personal use
- Money, bonds and stocks
- Motor vehicles and aircraft
- Livestock, inventories and merchant's stocks
- Computers and electronic peripheral equipment

Obtaining an exemption

- Sec. 70.109, Wis. Stats., provides for a presumption of taxability. Exemptions shall be strictly construed, with the burden of proof resting with the entity claiming the exemption.
- Secs. 70.11, 70.111, and 70.112, Wis. Stats., list property eligible for a property tax exemption
- To obtain an exemption from property tax, most exemptions under sec. 70.11, Wis. Stats., require a Property Tax Exemption Request Form (PR-230). File the form with the municipal assessor where the property is located by March 1. On the form, the property owner requests an exemption under a specific state law and the property in question must meet the requirements of that state law to receive an exemption.
- See Chapters 20 and 22 of the WPAM for more information

III. Assessment and Its Purpose

An assessment is the value an assessor places on your property. This value determines what portion of the local property tax levy is covered by your property.

An assessed value is the value a local assessor places on taxable property. Under state law, all non-agricultural assessments must be based on the property's market value as of January 1. State law recognizes every municipality cannot be assessed at market value each year. The law requires each municipality is within 10% of market value once every five years. Assessed values are used to distribute the municipality's tax burden among the individual property owners.

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) annually assesses all manufacturing property in the state. The assessor is appointed or elected at the local level. When the assessor completes the assessments, the Assessor's Affidavit (PA-533) is signed and attached to the assessment roll as required by law. Both are then turned over to the BOR. State law also provides for establishing county assessors. Currently, there is no county with a county assessor in Wisconsin.

IV. Assessors

A. Certification

State law requires certification of assessors by DOR. Certification involves an exam that tests their knowledge of appraisal and assessment law and administration. While there is no formal training required, assessors must show that they have acquired the knowledge essential to do a satisfactory job through successful completion of the certification exam.

In addition, many assessors in Wisconsin are active in professional organizations with established professional standards for assessors and appraisers. The municipally employed assessor and the independently contracted assessor and their staff (except clerical help) must have a current assessor certification at the appropriate level.

Five levels of assessor certification

1. Assessment technician
2. Property appraiser
3. Assessor 1
4. Assessor 2
5. Assessor 3

B. Wisconsin Property Assessment Manual (WPAM)

The WPAM specifies technical, procedural and administrative practices. It also defines procedures, policies, legal decisions and assessor performance expectations.

State law (sec. 73.03, Wis. Stats.) provides DOR with the authority to prepare and publish the WPAM. The law requires DOR to prepare a manual that discusses and illustrates accepted assessment methods, techniques and practices with a view to more nearly uniform and consistent assessments of property at the local level. It also requires that the manual be amended by DOR from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, statutory changes, costs, and statistical and other information deemed valuable to local assessors by DOR.

V. Assessment Process

A. Municipal assessor is responsible for the assessment process

- **Discover –** all real and personal property is subject to tax unless exempted by law
- **List –** property characteristics determine value
- **Value –** determine the value subject to property tax

B. Assessment classifications of real property

State law requires the assessor to classify land on the basis of use. Classification affects the assessed value. Beginning with assessments as of January 1, 2017, 2017 Wisconsin Act 115 created the following provision for drainage district corridors: "…the assessor shall assess the land within a district corridor described under sec. 88.74 in the same class under sub. (2)(a) as the land adjoining the corridor, if the adjoining land and the land within the corridor are owned by the same person."

Drainage districts are local governmental entities organized under a county drainage board for the primary purpose of draining lands for agriculture. A drainage district establishes a legal mechanism for managing drains and related facilities to ensure reliable drainage. Landowners who benefit from drainage must pay assessments to cover the cost of constructing, maintaining, and repairing district drains. Of the 72 counties in Wisconsin, 27 of them contain one or more drainage districts and can be located on an interactive map on the Wisconsin Department of Agriculture, Trade, and Consumer Protection website. See drainage districts.

Eight statutory classifications for real property

- **Residential (class 1) –** sec. 70.32(2)(c)3., Wis. Stats.
  - » Any parcel (or part of a parcel) of untilled land not suitable for the production of row crops, on which a dwelling or other form of human abode is located
  - » Vacant land where the most likely use is residential development
  - » Mobile homes assessed as real property are classified as residential
  - » Apartment buildings of up to three units are also classified as residential
- **Commercial (class 2)**
  - » Land and improvements primarily devoted to buying and reselling goods
  - » Includes the providing of services in support of residential, agricultural, manufacturing and forest uses
- **Manufacturing (class 3)**
  - » State law (sec. 70.995, Wis. Stats.) provides for the state assessment of manufacturing property
  - » Contact the Manufacturing Bureau District Office for information on qualifying uses

- **Agricultural (class 4)**
  - » State law (sec. 70.32(2)(c)1g., Wis. Stats.) describes this as "land, exclusive of buildings and improvements, which is devoted primarily to agricultural use"
  - » Land devoted primarily to the production of crops (excluding forestry operations) or the keeping, grazing, or feeding of livestock
  - » Buildings and dwellings associated with growing, production and associated services are classified as class 7– other
  - » Agricultural Assessment Guide for Wisconsin Property Owners provides classification examples
- **Undeveloped (class 5)** – sec. 70.32(2)(c)4., Wis. Stats.
  - » Areas commonly called marshes, swamps, thickets, bogs or wet meadows
  - » Fallow tillable land (assuming agricultural use is the land's highest and best use)
  - » Road right-of-way, ponds and depleted gravel pits
  - » Land because of soil or site conditions is not producing or capable of producing commercial forest products
- **Agricultural forest (class 5m)**
  - » State law (sec. 70.32(2)(c)1d, Wis. Stats.) defines agricultural forest as land producing or capable of producing commercial forest products, if the land satisfies any of the following:
    - Forest land is contiguous to a parcel that is classified in whole as agricultural land. The forest land and the contiguous agricultural parcel must have the same owner. Contiguous includes separated only by a road.
    - Forest land is located on a parcel containing agricultural land for the January 1, 2004 assessment and on January 1 of the current assessment year
    - Forest land is located on a parcel where at least 50% of the acreage was converted to agricultural land for the January 1, 2005 assessment year or thereafter
  - » Agricultural Assessment Guide for Wisconsin Property Owners provides classification examples
- **Productive forest land (class 6)** – sec. 70.32(2)(c)2., Wis. Stats.
  - » Land producing or capable of producing commercial forest products. Forest land cannot include buildings and improvements.
  - » Forested areas that are managed or set aside to grow tree crops for "industrial wood" or to obtain tree products (ex: sap, bark, seeds)
  - » Forested areas with no commercial use made of the trees, including cutover
  - » Cherry orchards, apple orchards and Christmas tree plantations are classified as agricultural property
  - » Lands designated forest crop land and managed forest land by the Department of Natural Resources are entered separately in the assessment roll
  - » Improvements on forest crop lands and managed forest land must be listed as personal property under state law (secs. 77.04(1) and 77.84, Wis. Stats.)
  - » Forested areas primarily held for hunting, trapping or in the operation of game preserves, must be classified as forest, unless clearly operated as a commercial enterprise or exempt
- **Other (class 7)** – sec. 70.32(2)(c)1m., Wis. Stats.
  Buildings and improvements on a farm (ex: houses, barns and silos along with the land necessary for their location and convenience)

C. Property information

Wisconsin has an annual assessment. This means that each year's assessment is a new assessment. The assessor is not obligated to keep the same assessment each year. The assessor may change your assessment because of building permits or sales activity even if the assessor did not inspect your property.

State law requires property be valued from actual view or from the best information that can be practicably obtained. An interior inspection results in a better-quality assessment; however, it is not always possible to conduct interior inspections. To ensure receiving a complete and accurate valuation, it benefits the property owner to provide interior viewing access of their residence. For the purposes of valuation, if access is denied, the assessor will then base the valuation on the next best information available. However, if facts exist making an interior view necessary to complete an accurate valuation, the assessor may seek a special inspection warrant under state law (sec. 66.0119, Wis. Stats.), to view the interior of the home.

1. Notification process with Request to View Property Notice

Secs. 70.05(4m) and (4n), Wis. Stats. require assessors to provide property owners written notice when requesting an interior view of the residence. DOR recommends sending a letter, allowing 14 calendar days for a response. If the assessor does not receive a response, they may attempt in-person contact to obtain consent. If that step is unsuccessful, the assessor may send a certified letter including the notice. If an interior view remains necessary to complete an accurate valuation, refusal of entry can provide basis for seeking a special inspection warrant.

2. Sale of the property

- When a property sells, the assessor must review the sale
- Assessor verifies the facts surrounding the sale to determine if it is an arm's-length sale and usable for assessment purposes, this may include an interior inspection (requiring notice to the property owner) of the property
- Assessor uses sales to update assessments in a municipality when conducting a revaluation (Reassessment/ Revaluation)

3. New construction and improvement maintenance

- Under state law, the assessment must be based on the market value of the improvement. The assessor looks at how much the total value of the building and land changed due to the improvement. The cost may not be the true measure of any change in market value. If there is an increase in market value, it should be reflected in an increase in assessed value.
- If a building is under construction as of January 1, the best way for the assessor to get this information is with an on-site inspection and recording the data on the appropriate property record card
- Onsite inspection reveals new or remodeled improvements not previously recorded
- If the property owner started new or remodeled improvements before January 1 (the assessment day) and finished after January 1, the assessor must find out how much was completed as of January 1 and assess the existing improvements as of January 1
- Normal home repairs and maintenance generally prevent property values from falling and usually do not warrant a change in the assessment

Example: A property is worth $90,000. As of January 1, the property owner started an addition, but only has a foundation. The property should be appraised at the $90,000 plus the value of the foundation as of January 1. In such a case, the value of the foundation should be determined by the construction cost and could possibly be verified with construction receipts or the building permit.

D. Information used to determine assessments

Assessors consider information from many sources to determine your assessment.

1. Recent arm's-length sales

Under state law, the best indicator of market value is a recent arm's-length sale of a property provided it is in line with recent arm's-length sales of reasonably comparable property.

The assessor may not change the assessment of property based solely on the recent arm's-length sale of property without adjusting the assessed value of comparable properties in the same market area.

- Sales should be recent – those several years old may not reflect current market conditions
- Sales must be arm's-length – there should be no relationship between the buyer and seller affecting the sales price (ex: sales between relatives are typically not arm's-length sales)
- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and are acting in what they consider their own best interests
- Reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in U.S. dollars or in terms of comparable financial arrangements
- Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

2. Recent arm's-length sales of reasonably comparable property

If you did not recently purchase the property, the next best evidence is recent arm's-length sales of reasonably comparable property.

- Comparable properties are those similar to your property in location, style, age, size and other features
- Example: You own a ranch home built in 1962 that has 1,200 square feet, three bedrooms, one full bath and one half bath, a two-car garage, and is on a level 7,200 square foot lot
  - » You should try to find recent arm's-length sales of property in your area with the same or similar features
  - » The more features of the sale properties that are the same as your property, the stronger the indication that these sales prices represent your home's market value
- Assessor should be able to tell you what comparable sales they used to determine the market value of your property

3. No recent arm's-length comparable sales

When there are no recent arm's-length comparable sales, the value may be estimated using other available information. This may include sales of less comparable properties, asking prices, cost and income approaches to value, options to purchase, recent appraisals of your property, and insurance estimates.

E. Notice of Changed Assessment

Under state law (sec. 70.365, Wis. Stats.), whenever an assessor changes the total assessment of any real property (or any improvements on managed forest land that are taxed as personal property under sec. 77.84(1), Wis. Stats. by any amount, the owner must be notified. The assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g., Wis. Stats., for the current year and previous year and the difference between the assessments is $500 or less. However, failure to receive a notice does not affect the validity of the changed assessment.

The notice must be in writing and mailed at least 15 days (30 days in revaluation years) prior to the BOR meeting (or meeting of the Board of Assessors if one exists). The notice contains the changed assessment amount and the time, date and place of the local BOR (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to use to object to the assessment. The notice requirement does not apply to personal property assessed under Chapter 70.

F. Equitable assessment

If your property's assessment ratio is similar to the assessment level of the taxation district (see the Glossary section of this guide), then your assessment is equitable. To determine your property's assessment ratio, divide your property's assessed value by your property's current market value.

$$\frac{\text{Your Property's Assessed Value}}{\text{Current Market Value of Your Property}} = \text{X\%}$$

To make a sound decision, you must know your property's assessed value, current market value and the assessment level of the taxation district.

G. Assessment of personal property

Sec. 70.30, Wis. Stats. states, "Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the... items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described..." State law provides for the following types of personal property:

- Number and value of steam and other vessels (boats and watercraft)
- Value of furniture, fixtures, and equipment
- Value of all other personal property except such as is exempt from taxation

The correct classification of property as real or personal is important, in some cases it determines whether the property is taxable. There are cases where it is not clear whether a property is real or personal; therefore, the assessor must understand the law of fixtures and applicable court determinations that may help in making the distinction. Assessors may also have difficulty distinguishing merchants' stock-in-trade and manufacturers' materials and finished products (which are exempt) from the various items of personal property which are assessable. See Chapter 22 of the WPAM for additional information.

1. When assessments are made

The date of assessment of personal property is the same as that for real property; as of the close of January 1.

2. Where personal property is assessed

Sec. 70.13(1), Wis. Stats. states, "All personal property shall be assessed in the assessment district where the same is located or customarily kept except as otherwise specifically provided. Personal property in transit within the state on the first day of January shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides, except as provided in subsection (5) of this section." Thus, the tax situs of personal property may or may not be the tax district in which it happened to be physically present as of the close of January 1.

VI. Manufactured and Mobile Homes

State law provides manufactured and mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly municipal permit fee or may be exempt from monthly municipal permit fees and property tax.

A. Definitions

- **Mobile home –** "That which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating, and living quarters, or is intended to be so used; and has the meaning given in sec. 101.91(10), Wis. Stats. and includes any additions, attachments, annexes, foundations and appurtenances."
- **Manufactured home –** defined by state law (sec. 101.91(2), Wis. Stats), for property taxation as: a structure that is designed to be used as a dwelling with or without a permanent foundation and that is certified by the federal department of housing and urban development as complying with the standards established under 42 USC 5401 to 5425 and includes any additions, annexes, foundations and appurtenances

- **Camping trailer and recreational mobile home** – state law (sec. 70.111(19)(a), Wis. Stats.) defines camping trailers by reference to statutory vehicles sec. 340.01(6m), Wis. Stats. as "a vehicle with a collapsible or folding structure designed for human habitation and towed upon a highway by a motor vehicle"

  Under state law, the definition of a recreational mobile home includes:

  a. Prefabricated structure that is no larger than 400 square feet
  b. Certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5
  c. Designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes

B. Manufactured and mobile home classifications

A mobile and manufactured home can be classified as real or personal property. A mobile or manufactured home must be:

- Connected to utilities
- On a foundation upon land owned by the mobile and manufactured homeowner

To be considered personal property, a mobile or manufactured home:

- Must be on land owned by someone other than who owns the home
- Cannot be set upon a foundation or connected to utilities

A mobile home or manufactured home needs to be "set upon a foundation" before it can be assessed as an improvement to real property. According to state law, a mobile home or manufactured home is defined as "set upon a foundation" if it is off its wheels and is set upon some other support. The assessor has the authority to determine if the cement blocks supporting the trailer meet this definition of "foundation." In *Ahrens v. Town of Fulton*, 2002 WI 29, 251 Wis.2d 135, 641 N.W.2d 423, the Supreme Court held "... a mobile home is 'set upon a foundation' when the home is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels." In this case:

- Homes must have some form of stabilizer under the unit, including concrete blocks, cinder blocks or screw jacks
- Use of these support mechanisms effectively took some of the weight of the home off its wheels
- Remaining mobile home did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit.
- Additional structures included a 385 square foot screened-in room and a 104 square foot porch. Both structures rest on footings.
- The town argued that, when this addition is considered, the mobile home would not be completely supported by its wheels. The Supreme Court agreed with this interpretation.

C. Exempt mobile and manufactured homes

Some mobile and manufactured homes are exempt from property tax. State law (sec. 70.111(19), Wis. Stats.), exempts camping trailers and certain recreational mobile homes from taxation. A November 2020 Wisconsin Tax Appeal Commission decision ruled secs. 70.111(19)(b), and 66.0435(1)(hm), Wis. Stats. exempt recreational mobile homes (RMH) whether or not the RMH is attached to the real estate.

1. Exemptions

- **Exemption applies to:**
  - » RMHs defined in sec. 66.0435(1)(hm), Wis. Stats.
  - » Steps and a platform, not exceeding 50 square feet that lead to a doorway of a RMH

- **Exemption does not apply to:**
  - » Land where the RMH is located
  - » Other additions, attachments, decks or patios (ex: garages, foundations, sheds)
  - » RMH that is a prefabricated structure that exceeds 400 square feet or is not certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5
  - » RMH that is not designed to be towed and used primarily as temporary living quarters

Vacant mobile or manufactured homes held for sale and owned by a licensed dealer, no matter its location, are considered merchant's stock-in-trade and are exempt under state law (sec. 70.111(17), Wis. Stats.). Vacant mobile or manufactured homes held by the manufactured or mobile home community operator, that is not a licensed dealer are taxable or subject to a monthly municipal permit fee.

2. Recreational motor homes

State law (sec. 70.112(5), Wis. Stats.), exempts motor vehicles from property taxation. This statute exempts items such as Winnebago motor homes, Ford campers, and other motorized vehicles known as RVs. Licensed vehicles and trailers are not considered mobile homes or manufactured homes.

3. Measuring a mobile home for exemption

- Total square footage (rounded to the nearest square foot) should be calculated using the outside length and width of the mobile, including the area of any additions and attachments
- Only additions and attachments that are clearly attached to the recreational mobile home are included in the calculation of total square footage
- Length and width of a mobile home or manufactured home should not include the excess measurements caused by the protrusion of corner caps and end caps as this could influence the exemption determination
- Freestanding structures (appurtenances) should not be included in the mobile home or manufactured home area calculation

4. Garages, sheds, and other freestanding structures affixed to the land should be assessed as:

- Real estate if the mobile homeowner owns the land
- Personal property if the mobile or manufactured homeowner does not own the land
- Assessor determines what is an addition and attachment

Square footage disagreements should first be discussed with the assessor. If you believe the mobile home or manufactured home is exempt, you may file a claim of unlawful tax with the municipality under state law (sec. 74.35, Wis. Stats.). If the municipality rejects the claim, a direct appeal may be made to circuit court of the county in which the property is located.

D. Monthly municipal mobile home permit fee

State law (sec. 70.112(7), Wis. Stats.), exempts from property taxation "every mobile home unit subject to a monthly parking municipal permit fee." According to state law, a municipality may enact an ordinance to collect a mobile home or manufactured home parking monthly municipal permit fee from all units located within the municipality except for:

- Mobile homes or manufactured homes that are improvements to real property as defined in sec. 70.043(1), Wis. Stats. Recreational mobile homes and camping trailers per sec. 70.111(19), Wis. Stats.
- Recreational mobile homes located in campgrounds licensed under sec. 97.67, Wis. Stats.
- Mobile homes located on land where the principal residence home owner is located per sec. 66.0435(9), Wis. Stats.

Vacant units that have been repossessed by the financial institution are not subject to municipal parking fee under sec. 66.0435(3)(c)9, Wis. Stats., "No monthly municipal permit fee may be imposed on a financial institution, as defined in sec. 69.30(1)(b), Wis. Stats., that relates to a vacant unit that has been repossessed by the financial institution."

E. Mobile home assessment appeals

The mobile home or manufactured home owner may appeal the assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal permit fee.

F. Mobile home exemption disputes

Disputes concerning exemption issues are not heard at the BOR. Property owners contesting exemption status may file a claim of unlawful tax with the municipality by January 31 of the year in which the tax is payable, under state law (sec. 74.35, Wis. Stats.). If the municipality rejects the claim, a direct appeal may be made to circuit court of the county in which the property is located.

G. Overview of manufactured and mobile home unit property taxes

Item	Unit per 66.0435	Subject to General Property Tax	Subject to Municipal Permit Fee	Comments
Unit of any size including additions, on a foundation, connected to utilities, land owned by unit's owner	Yes	Yes, as real property	No	Meets definition in 66.0435 and real estate in 70.043(1)
Unit of any size including additions either still on wheels, and/or not connected to utilities, and/or on land not owned by unit's owner	Yes	Yes, as personal property unless subject to permit fee	Yes, if located in municipality with 66.0435 permit fee	Meets definition in 66.0435 and personal property in 70.043(2). Subject to permit fee if in 66.0435 community; if subject to fee, exempt from personal property tax 70.112(7)
Recreational mobile home or vehicle no larger than 400 square feet designed to be towed and used as temporary living quarters	Yes	Exempt under 70.111(19)(b) to include steps and a platform, not exceeding 50 square feet leading to a doorway of a recreational mobile home, does not apply to any other addition, attachment, deck, or patio	No, by 66.0435(3)(c)	Meets definition in 66.0435(1)(hm); and is exempt under 70.111(19)(b); exempt from permit fee under 66.0435(3)(c).
Camping trailer designed to expand into a tent with built-in space for mattress and other fixtures	No	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	"Pop-up" trailer meets definition of camping trailer in 340.01(6m) as trailer with collapsible or folding structure towed on the highway.
Camper body installed or mounted on pick-up truck	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435; if under 400 square feet, exempt from personal property tax under 70.111(19)(b).
Twin-section units transported on wheels or dolly and assembled on site	No	Yes	No	Not a unit under 66.0435. Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land.
Buses or vans	No	Exempt under 70.112(5)	No	Motor vehicle exempt from property tax under 70.112(5)
Vacant unit held for sale by a dealer	No	No	No	Considered merchant's stock under 70.111(17)

See Chapter 19 of the Wisconsin Property Assessment Manual for additional information.

VII. Equalized Value

An equalized value is the estimated value of all taxable real and personal property in a taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agriculture) and agricultural forest and undeveloped lands, which are based on 50% of their full value.

It is necessary for DOR to determine an equalized value for each taxing jurisdiction. Equalized values are needed since property is assessed in different taxing districts at different percentages of market value. Uniform values are called equalized values because local levels of assessment are equalized and all non-agricultural property are valued on an equal basis, 100% of full taxable value.

Note: The assessed value is important for maintaining equity among individual taxpayers within the municipality while the equalized value maintains equity between municipalities and counties.

A. Uses of equalized value

Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief. Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value. For example, a state levy is apportioned among all municipalities in the state; an individual county's levy among all municipalities in the county; and a school levy among the municipalities in the school district.

The value of all property in different municipalities (but in the same taxing jurisdiction) must be known to calculate how much of the total tax levy to apportion to each municipality. The values determined by local assessors cannot be used to apportion levies among different municipalities. To do so would violate the rule of uniformity, since the assessed values are not comparable among municipalities, whereas the equalized values are all at market value.

Example – this mathematical example helps show how equalized values are used:

- County has within its borders three primary assessment districts: town, city and village
- County wishes to levy a property tax of $40,000
- Since the county has no assessment roll of its own, it will apportion the total levy among the three primary assessment districts by sending a bill to each of them
- Assessed and equalized value of three primary assessment districts and the county are shown below

	Local Assessed Value	% to County Total of Assessed Value	Full Value or Equalized Value	% to County Total of Equalized Value	Ratio of Assessed to Equalized Value
Town	2,100,000	28.4%	2,000,000	25.0%	105.0%
City	4,500,000	60.8%	5,000,000	62.5%	90.0%
Village	800,000	10.8%	1,000,000	12.5%	80.0%
County Total	$ 7,400,000	100.0%	$ 8,000,000	100.0%	

Since the county levy is a levy on property, the most logical way to apportion that levy among the districts is according to the proportionate amount of property in each district.

If the assessed values were used, the apportionment of the county levy would be:

Town	28.4%	of $40,000	=	$ 11,360
City	60.8%	of $40,000	=	$ 24,320
Village	10.8%	of $40,000	=	$ 4,320
Total County Levy				**$ 40,000**

By using the equalized values, the apportionment of the county levy is changed substantially:

Town	25.0%	of $40,000	=	$ 10,000
City	62.5%	of $40,000	=	$ 25,000
Village	12.5%	of $40,000	=	$ 5,000
Total County Levy				**$ 40,000**

While the example relates only to the apportionment of the county tax, the apportionment of school tax, sanitary districts and other apportionments follow a similar pattern. There are over 100 statutory uses of equalized values.

B. Assessment compliance

Under state law (sec. 70.05(5)(b), Wis. Stats.), each municipality must assess all major classes of property within 10% of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10% of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, DOR must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

C. Full value law (sec. 70.05(5), Wis. Stats.)

An example of how DOR monitors compliance under the six-year cycle.

- **2017, 2018, 2019, 2020 – First notice of non-compliance**
  The municipality has been non-compliant for four consecutive years, DOR issues the first notice of non-compliance by November 1, 2020.
- **2021 – Second notice of non-compliance**
  The municipality has been non-compliant for five consecutive years, DOR issues the second notice of non-compliance by November 1, 2021.
- **2022 – Order for supervised assessment**
  The municipality has been non-compliant for six consecutive years, DOR issues an order for a state supervised assessment by November 1, 2022.
- **2023 – DOR supervises a revaluation**
  State supervised assessment completed.

VIII. Reassessment/Revaluation

The term reassessment, under state law (sec. 70.75, Wis. Stats.), means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all (or any part) of the taxable property in a municipality if its investigation determines the assessments are not in compliance with the law. DOR appoints one or more persons to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

A revaluation is done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done for 10 years, or reassessment is required under state law (sec. 70.75, Wis. Stats.). A full revaluation includes on-site inspections (interior and exterior), measuring and listing all buildings, taking photos, and sketching buildings.

A. Initiating a reassessment

Under state law (sec. 70.75, Wis. Stats.), except in first-class cities (Milwaukee), the owners of at least 5% of the assessed value of all property in the municipality may submit a written petition to DOR for a reassessment of the municipality. The basis of the petition must be that the property assessment in the taxation district is not in compliance with the law and the public interest will be promoted by a reassessment. A petition for reassessment may be obtained from the Equalization Bureau District Supervisor. The district supervisor can also answer any questions you may have about circumstances of a potential sec. 70.75, Wis. Stats. petition. It is not necessary for property owners to have appeared at the BOR to petition for a reassessment.

1. Reassessment details

For a reassessment, the assessment roll in question would be completely redone. The property owners do not have to appear at the BOR to petition for a reassessment.

DOR holds a public hearing once a petition is verified to contain at least 5% of the assessed value of all property in the municipality. The public hearing provides property owners and municipal officials an opportunity to present evidence for or against a reassessment.

2. DOR investigates the assessment and can:

- Order a reassessment
- Order special supervision of succeeding assessments
- Deny the petition
- Dismiss the petition

See DOR's Guide for 70.75 Reassessments for more information.

B. Supervised assessment

A supervised assessment is an alternative to a reassessment. Under state law (sec. 70.75(3), Wis. Stats.), one or more persons are appointed by DOR to assist the assessor in making the assessment for the following year. DOR supervises the assessment work. The municipality pays all costs involved in a supervised assessment. A supervised assessment is very similar to a revaluation under sec. 70.055, Wis. Stats., in that new assessment records and assessed values are created. The previous year's assessment roll is not affected.

C. Initiating a revaluation

1. A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this, including:

- Current assessment was not made in substantial compliance with the law
- Inequities may exist within property classes
- Inequities may exist between property classes
- Governing body may want updated records to show the physical characteristics of all its taxable real and personal property
- Governing body may want an original inventory of all its taxable property

When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.

Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

2. Before/after revaluation

- **Before:** Levy/(Total Assessed Value) = $200,000/$4,000,000 = .05 or 5%
- **After:** Levy/(Total Assessed Value)=$200,000/$8,000,000= .025 or 2.5%

D. Trespassing and Revaluation Notice

State law lists the following requirements before entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) is allowed, once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits:.

1. Requirements

- **Purpose –** reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date –** entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- **Duration –** assessor's visit must not be more than one hour
- **Scope –** assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice –** if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

2. Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. (sec. 943.15(1m)(f), Wis. Stats.)

If a reasonable written request (see Notification Process with Request to View Property Notice) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law (sec. 70.05(5)(b), Wis. Stats.) provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor's authority to enter land, under secs. 943.13 and 943.15, Wis. Stats. If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide links to the above noted statutory references, so persons visiting the website can click those links and review the statutes.

E. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. 943.13 and 943.15, Wis. Stats.).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the Wisconsin State Legislature website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

F. Assessment roll

Each property is described in books called "assessment rolls" that are open for examination at the clerk's or assessor's office during regular office hours. You may also view properties other than your own. Personal Property rolls are generally kept in alphabetical order by name of the owner.

Assessment roll contains the following for each property:

- Parcel number (also appears on tax bill)
- Property owner's name and address
- Legal description of the property
- Assessed values, by class

G. Assessment questions

Contact your assessor if you have questions about your assessment:

- When you meet with your assessor, review your property records and discuss how your assessment was made
- Assessors maintain a record of your property, which includes a physical description and information on how your assessment was developed
- These property records are considered open records, which means the public has the right to inspect them . This right does not include information gathered under a pledge of confidentiality or where access is restricted by law, such as personal property returns
- You may also view the records for other properties
- Discussing your assessment with the assessor may eliminate the need for a formal appeal to the BOR

H. Open Book

Attend the Open Book if you are unable to meet with your assessor – highly recommended

- Open Book refers to a period of time (before BOR begins) when the completed assessment roll is open for examination
- This period of time is an opportunity to discuss your property value with the assessor and provide reason for changing the value, if appropriate
- Assessor must be present for at least two hours while the assessment roll is open
- State law (sec. 70.45, Wis. Stats.), requires the municipal clerk (or commissioner of assessments in first class cities) to publish or post a notice specifying the open book date(s) at least 15 days (30 days in revaluation years when combining the Open Book and BOR notices) before the first day the assessment roll is open for examination
- Instructional materials on appealing your assessment to the BOR should be available at the open book
- At Open Book, the assessor is allowed to make any changes that are necessary to perfect the assessment roll
- When Open Book ends, any changes to the assessment roll (your property value) requires formal process in front of the Board of Review or circuit court

- Board of Review starts a minimum of seven days after the assessment roll is open for examination (Open Book) under state law (sec. 70.45, Wis. Stats.) (sec. 70.47(1), Wis . Stats .)

I. Appealing your assessment

If you disagree with your assessment, under state law (sec. 70.47, Wis. Stats.), you may appeal the assessment. The BOR is the first step in the appeal process (except for appeals to properties in cities with a Board of Assessors (BOA) (see below). There is a local BOR for all property assessed by the local assessor. The Wisconsin Department of Revenue's BOA reviews manufacturing property assessed by the state assessors.

You may also appeal the property classification since it affects the assessed value of land classified as agricultural, undeveloped, and agricultural forest.

Mobile home or manufactured homeowners may appeal their assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal permit fee.

The property owner cannot appeal to the circuit court under an action for certiorari or to DOR under state law (sec. 70.85, Wis. Stats.), unless the property owner first appears before the BOR.

Sources of information are listed below

- Property's assessed value is recorded in the assessment roll and is shown on your tax bill
- Purchase price is usually the best evidence of market value if you have recently purchased the property
- Sale price of other property comparable to yours is the next best evidence of market value
- Professionally prepared appraisal is a reliable estimate of market value
- Assessment level of the taxation district – to view, contact the assessor
- Estimated fair market value of your property (determined by dividing your assessment by the assessment level) is shown on your tax bill

IX. Board of Assessors (BOA)

A. Cities with a BOA

Most Wisconsin cities do not have a BOA. You should call the city assessor or clerk if you are not certain whether your municipality has a BOA.

- **Only first-class cities (Milwaukee) –** are required to have a BOA
- **Second-class cities –** may decide to provide a BOA

B. BOA information

- BOA consists of members of the assessor's staff
- BOA investigates assessment complaints
- BOA is an intermediate step in the appeal process to ease the burden on the BOR. Depending on the nature of the complaint, the BOA may review the assessor's records, talk to you directly and inspect your property.
- You are required to complete an Objection Form for Real Property Assessment (PA-115A) to initiate a BOA review. You must answer all the questions on the form and provide all the information relating to the property's value, including:
  - » Purchase price of your property
  - » Your opinion of market value
  - » Basis for your opinion

- BOA will notify you of its decision. The time period required for you to receive notification will vary depending on the workload. Once you receive notification, you have 15 days to provide a notice of intent in writing to the commissioner of assessments (first-class cities) or city assessor (second-class cities) requesting to provide testimony at the Board of Review (BOR). As previously stated, you must complete a Board of Review Objection Form (PA-115A or PA-115B) before appearing at the BOR.
- If your municipality does not have a BOA and you feel your assessment is incorrect, your formal appeal begins with the BOR

X. Board of Review (BOR)

A. Requirements to appeal an assessment to the BOR

- If you intend to file an objection, you must provide the BOR clerk with written or oral notice of intent to file an objection at least 48 hours before the first scheduled BOR meeting (or, for a late BOR, the first scheduled meeting after the roll is complete) under sec. 70.47(7)(a), Wis. Stats. There is no specific form for your notice.
  - » BOR may waive the 48-hour notice deadline if it is shown good cause and you submit objection form (PA-115A or PA-115B) prior to or during the first two hours of the BOR's first scheduled meeting, the BOR may waive the 48-hour notice requirement
  - » You must file a completed written and signed Objection Form for Real Property Assessment (PA-115A) or Objection Form for Personal Property (PA-115B) with the BOR clerk prior to or during the first two hours of the BOR's first scheduled meeting (or the first scheduled meeting after the roll is complete for late BORs)
  - » You must object to the property's total value
  - » If an improved parcel, you cannot object to only the land value or only the improvement value
  - » Objection forms are available from the local clerk or on DOR's State Prescribed Forms web page
- BOR may also waive the requirement up to the end of the fifth day of the BOR session if you submit proof of extraordinary circumstances for failing to appear during the first two hours of the first scheduled meeting. Sec. 70.47(3)(ak), Wis. Stats., allows the BOR to waive the notice of intent and objection form to the end of the fifth day

BOR is responsible for raising and lowering any incorrect valuations and for correcting any errors in the roll.

Note: BOR's function is not one of valuation, but of deciding if the facts presented, under oath before the BOR, are valid. All deliberations must be done in open session and the BOR is required to decide each objection by a roll call vote. If the BOR votes to change an assessment, it must state on the record the amount of the correct assessment and that the correct assessment is reasonable in light of all relevant evidence received. A Notice of Board of Review Determination (PR-302) should be sent to property owners as the BOR completes its work.

B. BOR members

Generally, the BOR consists of municipal officials. In first-class cities and in all other towns, cities and villages who pass an ordinance to that effect, the BOR may consist of five to nine residents of the town, city or village. In most cases, the municipal clerk also functions as the BOR clerk.

A BOR may not convene unless it includes at least one voting member who attended a BOR training session prior to the BOR's first meeting. **Note:** Effective 2022, at least one BOR member must complete BOR training each year under sec. 70.46(4), Wis. Stats.

Each year, the municipal clerk must provide an affidavit to DOR stating whether the member training requirement is fulfilled.

C. BOR details

1. BOR is required by law to meet

Each year, during the 45-day period beginning with the fourth Monday in April, but no sooner than seven days after Open Book. In towns and villages, the BOR meets at the town or village hall, or some other place designated by the town or village board. If there is no hall, it meets at the clerk's office. In towns, it meets in the location the last annual town meeting was held. In cities, it meets at the council chamber or some other place designated by the council. In Milwaukee it meets at a place designated by the tax commissioner. All BOR meetings and deliberations must be publicly held and open to all citizens at all times.

If the assessment roll is not completed, the BOR will adjourn to some future date. At least 15 days (30 days in revaluation years) before the first meeting of the BOR, the BOR's clerk must publish a class 1 notice; post a notice in at least three public places and place a notice on the door of the town, village or city hall announcing the time and place of the first meeting. These notices must also contain the requirements for objecting to an assessment under state law (sec. 70.47(7) (aa) and (ac) to (af), Wis. Stats.).

2. Holding a BOR

The BOR operates like a court; it hears evidence from you and the assessor before making a decision. The BOR can act only on sworn evidence presented at the hearing.

During the first two hours of the BOR's first meeting, the assessment roll and other assessment data are open for examination. The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

State law allows the BOR to waive the BOR hearing for the property owner to appeal directly to the circuit court. The BOR determines whether it will waive the BOR hearing. Contact the municipal clerk if you would like to appeal directly to the circuit court.

State law requirements include:

- Prohibiting a person scheduled to appear before the BOR from contacting or providing information to any BOR member about their objection
- Providing a notice to the BOR's clerk at least 48 hours before the first BOR meeting, stating whether the objector is asking for removal of a board member from hearing the appeal, identifying the person to be removed and estimating the length of time of the hearing
- Requiring the objector, when appearing before the BOR, to specify (in writing) an estimate of the property's land and improvement value and to specify the information used to arrive at that estimate
- Prohibiting a person from appearing before the BOR if the person or the assessor valued the property using the income approach unless the owner supplies the assessor with all the income and expense information the assessor requests
- State law (sec. 70.47(7)(aa), Wis. Stats.) provides that the BOR may deny a hearing to a property owner who does not allow the assessor to complete an exterior view. However, the Wisconsin Supreme Court expressed due process concerns regarding a similarly worded statute in *Milewski v. Town of Dover*, 2017 WI 79, 377 Wis. 2d 38, 899 N.W.2d 303. It is DOR's recommendation to allow a BOR hearing even if the property owner denied an interior or exterior view. The lack of access to view, and the credibility of evidence offered can be managed as an evidentiary issue at a BOR hearing, rather than denying access to the BOR.

3. BOR must correct any assessment errors

The BOR examines the roll and corrects all apparent errors in descriptions or calculations (inadvertently or otherwise), and adds any omitted property to the roll. The BOR must notify the property owners concerned and hold hearings before omitted property can be added to the assessment roll and before any other lawful changes can be made.

4. BOR cannot address tax issues

The BOR can only hear evidence relating to the assessment or value of your property. The BOR will not hear evidence or act if your concern is that your taxes are too high.

5. BOR can question accuracy of a property assessment

State law makes no provision for you to appeal another individual's property assessment. However, if the BOR has reason to question the accuracy of a property assessment, which is not appealed, the BOR has the authority to schedule a hearing to review the assessment. The BOR must notify the owner or agent of its intent to review the assessment, and provide the date, time and place of the hearing. The hearing must be conducted according to the procedure established in state law (sec. 70.47(8), Wis. Stats.). The BOR may then adjust the assessment based on the evidence before them.

6. Removal of a BOR member

a. Objectors can remove a BOR member (except in first- and second-class cities), if either of these conditions apply:

- Person objecting to his/her assessment requests the removal of a BOR member for any reason – only one member may be removed for this reason
- Member must show bias or prejudice (ex: a separate pending court action)

BOR members may be removed for other reasons. A municipality must remove any BOR member who has a conflict of interest under a municipality ordinance in regard to the objection. An interested party can also remove a BOR member for bias when submitting an affidavit that states the nature of the bias or prejudice. In addition, any BOR member who violates the code of ethics for local government officials under state law (sec. 19.59, Wis. Stats.), by hearing an objection shall recuse himself or herself from the hearing.

b. Request must be made at:

- The time the objector provides his/her written or oral notice of intent to file an objection
- At least 48 hours before the first scheduled BOR meeting or at least 48 hours before the objection is heard if the BOR waived the 48-hour notice requirement

The notice must identify the member(s) to be removed.

D. Providing information to the BOR

State law allows the BOR to accept sworn written statements or testimony by telephone from property owners. The BOR determines whether it accepts information in writing or over the phone. Contact the municipal clerk to determine if the BOR accepts these forms of information.

The BOR can accept testimony by telephone, upon oath, from all ill or disabled persons. You must be prepared to present to the BOR a letter from your physician, surgeon, or osteopath confirming your illness or disability. This letter should be filed with your objection form. You may designate a personal representative to appear before the BOR on your behalf. You must submit a completed agent authorization request with the objection form.

1. Testimony at hearing

Keep in mind, the assessor's value and classification are presumed correct. You should not make the mistake of comparing your assessment to other properties. To have the assessment reduced, you must prove the property is over assessed compared to sales in the municipality. To have the classification changed, you must prove the property is not classified according to its predominant use.

Under state law (sec. 70.47(7)(ae), Wis. Stats.), if you are planning to protest an assessment, you must provide the BOR, in writing, your estimate of the land value and all improvements you are objecting . You must specify the information you used to arrive at that estimate. You should have information on the market value of your

non-agricultural property, including: a recent arm's length sale of your property and recent sales of comparable properties. Other factors include: size and location of the lot, size and age of the building, original cost, depreciation and obsolescence, zoning restrictions and income potential, presence or absence of various building components; and any other factors or conditions affecting the property's market value.

The BOR allows sufficient time for the assessor and the objector to present information. The assessor can also request the BOR to subpoena witnesses to provide sworn testimony.

If you are filing an objection to valuation, you must submit your written objection form before the first meeting or during the first two hours (except, with proof of extraordinary circumstances, an objection may be filed up to the end of the 5th day of the BOR session). The BOR must establish a time for hearing each properly filed objection. At least a 48-hour notice of the hearing time must be given to the objector or the objector's attorney, and to the municipal attorney and assessor. When all parties are present and waive the notice, the hearing may be held immediately.

2. Witnesses/assessor

- Property owner may have witnesses or experts provide sworn testimony on his/her behalf
- Witnesses and experts must be prepared to provide documentation of their testimony
- After you present your evidence and answer any questions, it is the assessor's turn to present evidence. The assessor presents evidence to support the assessment and answers questions from BOR members. You will also have an opportunity to ask the assessor questions.

E. Appeal a BOR decision

A property owner has two ways to appeal a BOR decision. One is appealing to the circuit court under state law (sec. 70.47(13), Wis. Stats.), and the other is appealing to DOR under sec. 70.85, Wis. Stats. If a number of property owners feel there are severe inequities in the entire assessment roll, they may appeal for a reassessment of the entire municipality under sec. 70.75, Wis. Stats. (see 70.75 Reassessment Guide).

1. Appeal BOR decision to circuit court

Under state law (sec. 70.47(13), Wis. Stats.), you may appeal a BOR determination by action of certiorari (a court order to review the written record of the hearing) to the circuit court. The court will not issue an order unless an appeal is made to the circuit court within 90 days after the you receive notification from the BOR and pay the filing fee. You must clearly state the improper action of the BOR and cannot submit new evidence. There is no trial for the appeal to the circuit court, and may not even be a hearing. The court decides the case based solely on the written record made at the BOR.

There are several limits on the circuit court's review of the BOR

- Circuit court must presume rightful action by the BOR. The valuation placed on the property is presumed correct and binding on the BOR in the absence of evidence showing it to be incorrect.
- BOR's determination will be upheld if there is any substantial basis for it
- If the taxpayer pursues certiorari review, the circuit court's review is limited solely to review of the BOR record. The circuit court cannot conduct its own factual inquiry or admit any new evidence. On certiorari review, the circuit court can consider "(1) whether the BOR's acted within its jurisdiction; (2) whether the BOR acted according to law; (3) whether the BOR's action was arbitrary, oppressive or unreasonable, representing its will rather than its judgment; and (4) whether the evidence was such that the BOR might reasonably make the order or determination in question." (see *Waste Management of Wisconsin Inc. v. Kenosha County Board of Review*, 184 Wis.2d 541 (1994))

2. Appeal BOR decision to DOR

You may file an appeal to DOR under state law (sec. 70.85, Wis. Stats.), for the current year only, and only if you contested the property assessment for that year to the BOR.

a. Appealing a BOR decision under state law (sec. 70.85, Wis. Stats.)

- DOR must receive a written complaint (letter) within 20 days after delivery of the BOR determination or within 30 days after the mailing date on the clerk's affidavit (if there is no return receipt). This date is specified in the BOR Clerk's affidavit according to state law (sec. 70.47(12), Wis. Stats.).
- This appeal process requires a non-refundable $100 filing fee
- It is not available for properties with an assessed value over $1 million or properties located in first-class cities (Milwaukee)
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes are paid accordingly.

b. Submit complaint letter to DOR

- State that letter is an appeal to DOR under state law (sec. 70.85, Wis. Stats.)
- Include name of the county and municipality (township, village, city) where the property is located
- Include your name, mailing address and phone number
- $100 filing fee – make check payable to the "Wisconsin Department of Revenue"
- Send to the appropriate DOR Equalization Bureau District Office

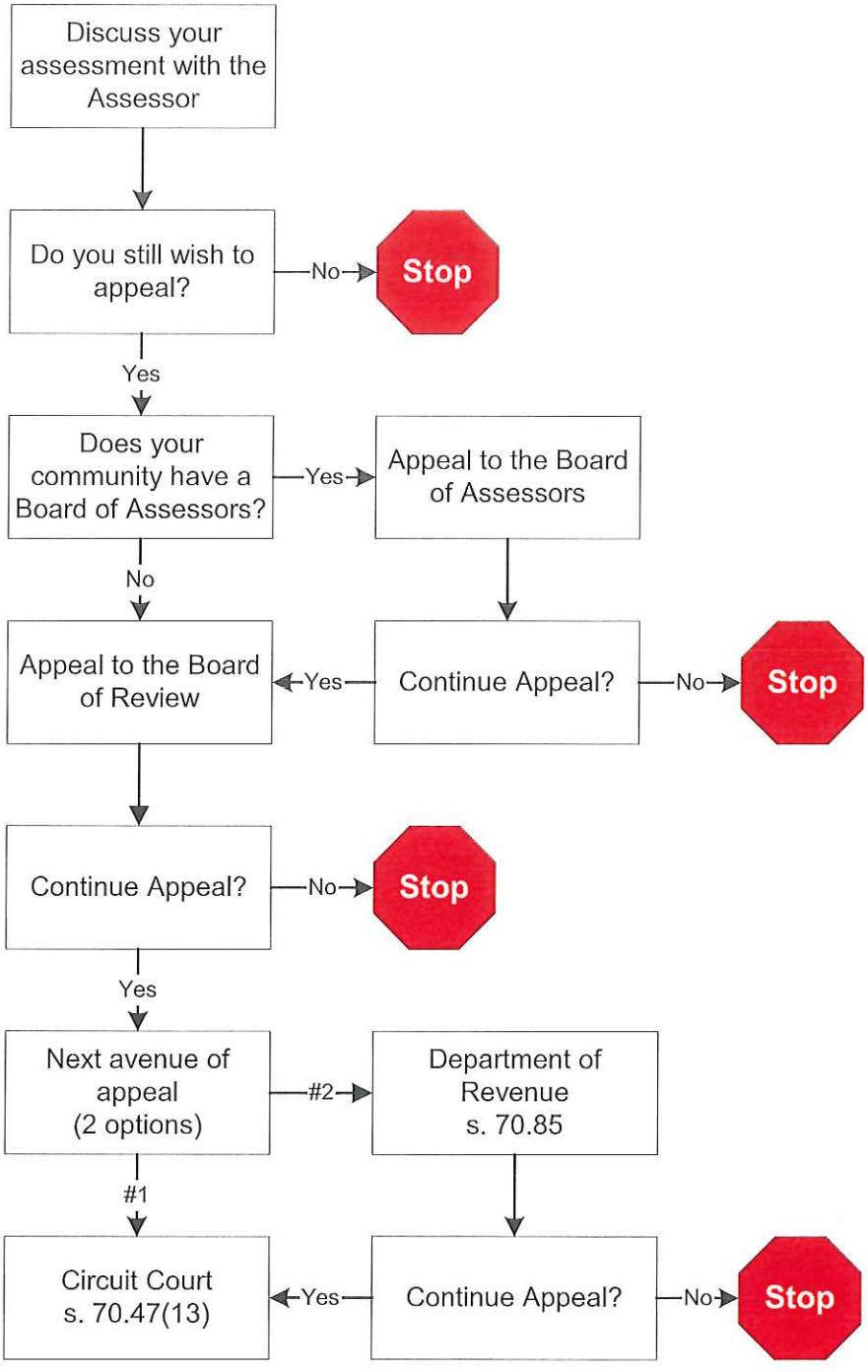
c. DOR appeal information

- Both real and personal property may be appealed to DOR
- **10% threshold –** DOR may not change an assessment determined to be within 10% of the general assessment level of all other property in the municipality, or the property's value exceeds $1,000,000 as determined by the BOR
- DOR will hold an informal conference with the property owner and the assessor where each may present evidence:
  - If DOR feels adequate evidence was presented during the conference, it will make a decision
  - If DOR does not feel it has adequate evidence, DOR will investigate the appeal. Once the investigation is completed, DOR will make a decision.
- DOR may revalue the property any time before November 1 of the assessment year or within 60 days after receiving the appeal, whichever is later. If adjusted, the value is substituted for the original value and taxes paid accordingly.
- DOR's decision may be appealed by an action for certiorari in the circuit court of the county where the property is located

DOR may revalue the property and equalize the assessment without the intervention of the BOR, if the revaluation can be accomplished before November 1 of the assessment year or within 60 days of the receipt of the written complaint, whichever is later. If DOR adjusts the value, it is substituted for the original value in the assessment and tax rolls, and taxes are calculated and paid accordingly. You may appeal DOR's decision, by an action for certiorari, in the circuit court of the county where the property is located.

F. Flowchart of the assessment appeal process

If you are not satisfied with your assessment, then consider the following assessment appeal process:



XI. Levy and Rates

The governing body of each town, village, city, county, school district and state, levies the total amount of tax to be raised. However, it is the city, village or town that prepares the tax bill and collects the initial tax payment.

Each year the governing body of the city, village, town, county and school district adopts a budget for the following year. To finance the expenditures in the budget, it totals all expected revenue sources (ex: state aids, shared taxes, license fees, tuition). This amount is then subtracted from the estimated expenditure figure and the remainder must be raised from the property tax. In the case of the forestation state tax, the levy is determined by the state legislature and is applied in terms of a statewide rate ($.1697 per $1,000 of full value).

A. Property tax/base rate

There are two basic components in any tax, the base and the rate. Multiplying the base times the rate, determines the tax amount. The base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village or city determines how much money must be raised from the property tax. In Wisconsin, the town, village, or city treasurer collects property taxes for the municipality, the school, the county and the state.

B. Tax rate

The tax rate is the rate necessary to raise sufficient money from the property tax to meet the levy. The tax rate is determined by dividing the total assessment of a district into the levy. The rate is often expressed in terms of dollars per thousand.

Each municipality must raise the funds needed to operate its own functions in addition to its share of the funds needed for the county and school district operations along with the state forestation tax. The total amount of the levy must be divided by the total assessed value of the municipality to establish the tax rate.

Example:

Tax Rate= Levy/(Assessed Value)= $1,000,000/$25,000,000= .04

City of Badgerville	200,000
County levy	230,000
School district(s)	560,000
State (forestation)	10,000
Total Levy	**$ 1,000,000**

This example shows that the City of Badgerville must raise a total levy of $1,000,000. The total assessed value of the city of Badgerville is $25,000,000. Using these figures, the tax rate on property located within the city of Badgerville would be .04 per dollar of assessed value. Badgerville's tax rate is $40 per $1,000 of assessed value.

C. General property tax bill

Using the previous example, suppose you own a $50,000 home in the city of Badgerville that is assessed at $45,000. All property in the city of Badgerville is being assessed at 90% of market value.

Your Tax = Your Assessed Value x Tax Rate
Your Tax = $45,000 x .04 = $1,800.00

State legislature provides for annual property tax relief. Your tax bill receipt from the City of Badgerville shows:

General property tax	1,800.00
State credit	300.00 *
Balance Due	**$ 1,500.00**

* *Amount of state credit is determined by a statutory formula and varies from year to year and from one tax district to another.*

D. School taxes

Education in Wisconsin through high school is financed heavily by local revenues which in turn rely strongly on the general property tax. Property tax is based on the property's market value rather than benefits received, and must consequently fall uniformly on all taxable property.

XII. Collection

A. Property tax bills

Initial payments are made to local treasurers (or if later in the year, to the county treasurer). Municipalities turn a sizable portion over to other governmental units (school, county).

State law requires a municipality to mail the property tax bill to the taxpayer or the taxpayer's designee. If the tax bill is mailed to the taxpayer's designee, the designee must provide the taxpayer with a copy of the bill. State law (sec. 74.09(5), Wis. Stats.) requires the clerk to distribute tax bills no later than the third Monday in December.

B. Payment of property taxes

This depends on the payment schedule your local government provides. Some municipalities allow payment in more than two installments and may have different plans for both real and personal property taxes. State law provides the following payment schedule unless your local governing unit enacted a different schedule. Be sure to check with your local clerk to ensure timely payment of your general property taxes.

1. Real estate taxes

- If you pay by installment, your first payment is due by January 31; the second installment is due July 31
- If your first installment of real property taxes, personal property taxes on improvements on leased land, or special assessments allowing an installment option is not received by the proper official on or before five working days after the due date of January 31, the entire amount of the remaining unpaid taxes or special assessments is delinquent as of February 1
- If your second (or any subsequent) installment payment of real property taxes, personal property taxes on improvements on leased land, or special assessments allowing an installment option is not received by the proper official on or before five working days after the due date, the entire amount of the remaining unpaid taxes or special assessments is delinquent as of the first day of the month after the payment is due and interest and penalties are due.

2. Personal property taxes – all taxes on personal property, except those on improvements on leased land, shall be paid in full and received by the proper official on or before five working days after the due date of January 31

Note: For real estate and personal property taxes – if January 31 is a Saturday or Sunday, the period of five working days ends on the close of business on the first Friday in February. If July 31 is a Saturday or Sunday, the period of five working days ends on the close of business on the first Friday in August.

C. Interest on unpaid taxes

If you pay your taxes late, you must pay interest on the unpaid portion. This interest goes back to February 1 and accumulates at the rate of 1% per month. In addition, some counties impose an additional penalty of 1.5% per month. If you don't pay your taxes at all, you may lose your property.

The sale or purchase of property may result in the tax bill not being sent to the correct property owner. Although the municipality is required to mail the tax bill to the taxpayer or to the taxpayer's designee, failure to receive the tax bill does not relieve the taxpayer of the obligation to pay the tax or any interest penalty. After purchasing a property, if you do not receive a tax bill, contact your municipality to ensure it changed its records showing you as

owner. If you receive a tax bill when you no longer own a property, contact the municipality and provide the new owner's name and address.

D. Unlawful tax claim

1. Sec. 74.35, Wis. Stats. provides for the recovery of unlawful taxes under very specific conditions. An unlawful tax occurs when one or more of the following errors are made:

- Clerical error made in the property description or in the tax calculation
- Assessment included real property improvements that did not exist on the January 1 assessment date
- Property was exempt from taxation
- Property was not located in the municipality
- Double assessment was made
- Arithmetic, transpositional or similar error occurred

Note: An unlawful tax does not include judgment questions about the valuation. The subjective valuation issues must be addressed through the BOR appeal process.

2. You can recover unlawful taxes under state law (sec. 74.35, Wis. Stats.), by filing a claim with your municipality. The claim must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

A claim for the recovery of unlawful taxes paid to the wrong municipality must be filed within two years after the last date specified for timely payment of the tax. All other claims for recovery of unlawful taxes must be filed by January 31 of the year the tax is payable. No claim may be made unless the tax, or any authorized payment of the tax, is timely paid.

If the municipality approves the claim, payment must be made within 90 days after the claim is allowed.

E. Excessive assessment claim

Under state law (sec. 74.37, Wis. Stats.), you may file a claim to recover the amount of general property tax imposed because the property assessment was excessive.

To file a claim on excessive assessment, you must first appeal to the BOR (unless notice under sec. 70.365, Wis. Stats., was not given). You must file the claim with the municipality by January 31 of the year the tax is payable under sec. 74.35 or 74.37, Wis. Stats.

Claim must:

- Be in writing
- State the alleged circumstances for the claim
- State the amount of the claim
- Be signed by the claimant or the claimant's agent
- Be served to the municipal clerk

You cannot file a claim on excessive assessment if you appealed the BOR's determination to DOR or to circuit court. No claim may be made unless the tax is timely paid under state law (sec. 74.35 or 74.37, Wis. Stats.).

If the municipality approves the claim, payment must be made within 90 days after the claim is allowed.

F. Denial of unlawful tax or excessive assessment claim

If the municipality denies the claim, it must notify you by certified or registered mail within 90 days after the claim is filed. You may appeal the decision to circuit court if you feel the decision is incorrect. You must appeal within 90 days after receiving notice that the claim is denied.

If the municipality does not act on the claim within 90 days, you have 90 days to appeal to circuit court.

XIII. Assistance with Property Taxes

If you have a property tax question, first contact your local assessor. The assessor is familiar with your local area and has a copy of the property tax state laws, the WPAM and other information.

For additional questions on property tax, contact the DOR Equalization Bureau District Office in your area.

A. Homestead tax credit

- Income based property tax credit program for homeowner and renters
- Reduces the property tax burden through a direct payment to low and moderate income Wisconsin residents
- Amount of the benefit varies, depending on total household income and property tax liability
- Renters count part of their rent as property taxes
- **For more information, contact:**
  Wisconsin Department of Revenue
  Homestead Credit Unit
  PO Box 8906
  Madison, WI 53708 8906
  (608) 266 8641

B. Property tax deferral loan program

- Provides loans to qualifying elderly homeowners to help pay for property taxes
- Principal and interest are repaid when you transfer ownership of your home or move from your home
- Loan becomes a lien against your property
- Wisconsin Housing and Economic Development Authority (WHEDA) operates this program
- **For more information, contact:**
  Property Tax Deferral Loan Program, WHEDA
  PO Box 1728, Madison, WI 53701-1728
  (800) 755-7835

C. Assistance for the elderly

- Voluntary Income Tax Assistance information (VITA) and Tax Counseling for the Elderly (TCE) information is located on DOR's website
- VITA is listed by county. These sites are designed to work on income taxes. The program also assists individuals who qualify for homestead credit or the earned income credit that helps with property taxes.

D. Property tax exemption for veterans

- State of Wisconsin does not offer a property tax exemption for veterans
- Department of Veterans Affairs administers the Wisconsin veterans and surviving spouses property tax credit under state law (sec. 71.07(6e), Wis. Stats.)

- Property tax credit provides a refundable property tax credit to eligible Wisconsin veterans and eligible surviving spouses
- To be eligible for the property tax credit, the law requires that the veteran was a Wisconsin resident at the time of entry into active service or was a resident of this state for any consecutive five-year period after entry into active service
- **For more information, contact:**
  Department of Veterans Affairs
  2135 Rimrock Road
  PO Box 7843
  Madison, WI 53707-7843
  1-800-WIS-VETS (947-8387)

XIV. Real Estate Property Tax Bill

Your real estate property tax bill lists more than just how much you owe. Your tax bill also contains information about local spending, local assessment practices, state aids and credits to local governments, tax rate, special purpose costs, and payment procedures.

Property tax bill example

Refer to the example property tax bill while reviewing the next few pages. Your property tax bill format may be slightly different from the example bill, however, it will still contain the same information.

STATE OF WISCONSIN

REAL ESTATE **PROPERTY TAX BILL FOR** 2023

VILLAGE OF BADGER
AMERICA CO.

IMPORTANT: • Correspondence should refer to tax number.
• See reverse side for important information.
• Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

LEGAL DESCRIPTION
PART OF THE FIRST ADDITION TO THE SECOND ADDITION CONSISTING OF 1 LOT

BILL AND SUE HOMEOWNER
PO Box 123
BADGER WI 58425

Not part of the bill template. Prints only on bills for property located within a Drainage District.

Drainage District Notification: $

PARCEL # 12-116-0029-0000

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	.017243455
22,000	76,900	98,900	98.9000000		
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	☐ A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	185.01
22,250	77,750	100,000			

Taxing Jurisdiction	2022 Est. State Aids Allocated Tax Dist.	2023 Est. State Aids Allocated Tax Dist.	2022 Net Tax	2023 Net Tax	% Tax Change
AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF BADGER	116,684	117,737	183.29	183.32	.02%
SCH. DIST. #3150	659,459	569,823	1,220.87	1,188.45	-2.6%
TECH. COLLEGE #56	20,283	22,326	150.06	173.21	15.4%
Total	813,058	727,352	1,889.09	1,890.38	.01%
		First Dollar Credit	79.76	74.64	-6.4%
		Lottery & Gaming Credit	105.56	121.08	14.7%
		Net Property Tax	1,703.77	1,694.66	-0.5%

Make Check Payable to:
JANE DOE
TREASURER, VILLAGE OF
BADGER RR 9, PO BOX 6890
BADGER WI 58425

Full Payment Due On or Before January 31
$ 2,053.68

Or First Installment Due On or Before January 31
$ 1,206.35

Second Installment Payment Payable To:
JOHN SMITH, COUNTY
TREASURER AMERICA COUNTY
COURTHOUSE BADGER WI 58425

And Second Installment Due On Or Before July 31
$ 847.33

Net Property Tax $1,694.66

GARBAGE 359.02

FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

TOTAL DUE FOR FULL PAYMENT
PAY BY JANUARY 31 2024
▶ $ 2,053.68

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

PA-686/2 (R. 8-22)

BILL AND SUE HOMEOWNER
PO Box 123
BADGER WI 58425

☐ Check For Billing Address Change

1. Property tax year

A property tax bill delivered to you in December applies for the property tax in that same year. Payment is due in full by January 31. This due date does not indicate that the payment is for the next year property tax assessment. Property tax bills are always sent out in the year in which they apply.

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	.017243455
22,000	76,900	98,900	98.9000000		
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	☐ A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	185.01
22,250	77,750	100,000			

2. Local assessment practices

Bill and Sue Homeowner's land assessment and the home and other buildings assessment on the land are added together for the total assessment. The total assessed value is estimated by the local assessor. DOR calculated the average assessment ratio of the village of Badger as a percentage. When an average assessment ratio is considerably above or below 100% (or 1.0), a community-wide reassessment may be forthcoming. State law requires average assessment ratios to be within 10% of market value, that is, between 90% and 110% once every five years. This requirement promotes tax fairness. When community assessments are not regularly updated to reflect changes in the real estate market, unfair taxation can result. As properties increase in value at different rates, some property owners pay too much in tax and others pay too little. The total estimated fair market value is calculated by dividing the total assessed value by the average assessment ratio. Property taxes are levied on the total assessed value, not the total estimated fair market value.

3. Use-value assessment of agricultural land

Note: If a parcel contains farmland assessed according to its use-value as agricultural land, the estimated fair market land and total estimated fair market value cannot be estimated using the average assessment ratio and, therefore, will not be shown.

4. Unpaid prior taxes

Owners with a star in the box noting unpaid prior year taxes should contact the county treasurer to resolve this issue.

5. Net assessed value rate

The net assessed value rate is the same as dollars per $1000 of assessed property value. The net assessed value rate is calculated by adding each taxing jurisdiction's mill rate less the state credit.

6. Credit to local government

Part of the state credit consists of a school levy tax credit.

Taxing Jurisdiction	2022 Est. State Aids Allocated Tax Dist.	2023 Est. State Aids Allocated Tax Dist.	2022 Net Tax	2023 Net Tax	% Tax Change
AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF BADGER	116,684	117,737	183.29	183.32	.02%
SCH. DIST. #3150	659,459	569,823	1,220.87	1,188.45	-2.6%
TECH. COLLEGE #56	20,283	22,326	150.06	173.21	15.4%

7. Local spending

Bill and Sue Homeowner live in Badger, Wisconsin where five taxing jurisdictions exist (state, county, village, school district, technical college). Common taxing jurisdictions include the state of Wisconsin (forestation tax), county, municipality (city, village, or town), local public schools, technical college, and sanitary district. Other districts may also be listed on your property tax bill.

8. State aids and credits to local governments

Wisconsin is almost unique among the states in terms of the amount of taxes raised at the state level, but spent at the local level. Bill and Sue Homeowner can compare the estimated state aids allocated to the tax district to the prior year figures. Bill and Sue Homeowner's share of the net tax in the tax district before special purpose costs. This amount contains the tax owed to each taxing jurisdiction. The two years net tax amounts by tax jurisdiction are also listed along with a percent change comparison column. Bill and Sue Homeowner can compare the percent change of the prior year net tax figures to the present year net tax figures for each jurisdiction including the totals for each tax year. The lottery credit for Bill and Sue Homeowner's property are listed in the taxable year.

9. First dollar credit

The first dollar credit is paid to the owner of any real estate parcel where at least one improvement owned by the landowner is located. The credit equals the school property tax on a certain amount of the value of the improvements. This credit value is calculated every year by DOR, after taking into consideration the estimated number of claims expected to be paid and school property tax rates (for K-8, union high, and K-12 school districts).

The credit value is set at the level that distributes the available funds. If the value of the parcel exceeds the credit value, a full credit is paid. However, if the value of the parcel is less than the credit value, the credit is paid on the actual value of the parcel.

The first dollar credit is shown on property tax bills as a reduction of property taxes due. For taxpayers who pay their taxes in two or more installments, the credit is applied equally to each installment.

The credit is paid to municipalities on the fourth Monday of July. The municipality treats the credit the same as general property tax collections paid by taxpayers.

For additional information on first dollar credit, visit our website.

813,058	727,352	1,889.09	1,890.38	.01%
First Dollar Credit		79.76	74.64	-6.4%
Lottery & Gaming Credit		105.56	121.08	14.7%
Net Property Tax		1,703.77	1,694.66	-0.5%

XV. Tax Rate

The net assessed value rate is the same as dollars per $1,000 of assessed property value. The net assessed value rate is calculated by adding each taxing jurisdiction's mill rate less the state credit.

In this case, Bill and Sue Homeowner will pay for each $1,000 of assessed value. By taking this net assessed value rate and multiplying it by Bill and Sue Homeowner's total assessed value, you determine Bill and Sue Homeowner's property tax before the lottery credit and any special purpose costs are included.

Make Check Payable to:	Full Payment Due On or Before January 31	Net Property Tax	$1,694.66
JANE DOE TREASURER, VILLAGE OF BADGER RR 9, PO BOX 6890 BADGER WI 58425	$ 2,053.68 Or First Installment Due On or Before January 31 $ 1,206.35	GARBAGE	359.02
Second Installment Payment Payable To:	And Second Installment Due On Or Before July 31		
JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	$ 847.33		

XVI. Special Purpose Costs

Special assessments

Your tax bill may contain a special assessment for some type of public work (ex: sewer, water, street, alley, sidewalk). The assessor does not make special assessments. They are based on the cost of the improvement or the repair and billed only to properties benefiting from the work. If you have a question about a special assessment, contact your local clerk.

Bill and Sue Homeowner have some additional costs taxpayers in other districts may not see on their tax bills. special assessment, special charges or special taxes are listed in the upper-right section of the tax bill. Most of these costs are listed on the tax bill by type (ex: curb and gutter, street, refuse collection, or weed control.

XVII. Statutory References

The following are the references to the appeals procedures contained in state law.

Municipal assessor

- **State law (sec. 70.365, Wis. Stats.)** – requires the assessor to provide the real property owner a Notice of Changed Assessment at least 15 days (30 days in revaluation years) before the BOR
- **Sec. 70.45, Wis. Stats.** – details the notice requirements and time period the assessment roll must be open for public inspection before the BOR

Board of Assessors (BOA) – state law (secs. 70.07 and 70.075, Wis. Stats.) – details the members, organization and procedures of the BOA.

Board of Review (BOR) – state law (secs. 70.46 and 70.47, Wis. Stats.) – details the members, organization and procedures of the BOR.

Circuit court

- **State law (sec. 70.47(13), Wis. Stats.)** – (Certiorari) provides for the property owner to appeal the BOR's decision to the circuit court
- **Sec. 70.85(4)(c), Wis. Stats.** – provides for the property owner to appeal DOR's 70.85 decision to the circuit court

Wisconsin Department of Revenue

- **State law (sec. 70.75, Wis. Stats.)** – provides for property owners to appeal the assessment of the entire municipality to DOR
- **Sec. 70.85, Wis. Stats.** – provides for the property owner to appeal an individual assessment to DOR

Municipality

- **State law (sec. 74.35, Wis. Stats.)** – provides for the property owner to appeal an unlawful tax to the municipality
- **Sec. 74.37, Wis. Stats.** – provides for the property owner to appeal an excessive assessment to the municipality

XVIII. Glossary

Apportionment – dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value

Arm's length sale – sale between two parties, neither of whom is related to or under abnormal pressure from the other (see market value)

Assessed value – dollar amount assigned to taxable property, both real (by parcel) and personal (by owner), by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See Equalized value for fairness between municipalities).

Assessment level – relationship between the total assessed value and the equalized value of non-manufacturing property minus corrections for the prior year over and under charges within a municipality – town, village, or city. For example, if the assessed value of all the property subject to property tax in the municipality is $2,700,000 and the equalized value in the municipality is $3,000,000 then the "assessment level" is said to be 90% ($2,700,000/$3,000,000 = .90 or 90%).

Assessment ratio – relationship between the assessed value and the fair market value. For example, if the assessment of a parcel which sold for $150,000 (fair market value) was $140,000, the assessment ratio is said to be 93% (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel. The assessment ratio does not apply to agricultural lands, agricultural forest, or undeveloped lands.

Assessor – administrator charged with the assessment of property for ad valorem taxes; the precise duties differ from state to state depending upon state statutes

Board of Assessors (BOA) – first level of appeal in first-class cities (Milwaukee) and certain second-class cities (Madison). It consists of members of the tax commissioner's or assessor's staff who investigate and act on assessment complaints

Board of Review (BOR) – quasi-judicial board charged with the responsibility of raising or lowering assessments proven incorrect as well as correcting any errors in the assessment roll. BOR consists of a clerk and selected municipal officers (other than the assessor) or citizens. It hears all objections to the amount or valuation of property if objections are made in writing and filed with its clerk prior to adjournment of public hearings. The board examines the assessment roll or rolls and corrects all apparent errors in description or computation, adds all omitted property to the assessment roll and determines whether an assessor's valuation is correct from evidence brought before it. The board cannot determine exempt or taxable status of property.

Certiorari – judicial review by the circuit court of an allegedly illegal or erroneous assessment. The circuit court reviews only the written record of the BOR proceedings. New evidence cannot be introduced.

Chattel – in law, any property other than a freehold or fee estate in land. Chattels are treated as personal property, although they are divisible into chattels real, and chattels personal.

Circuit court – first level of appeal of the court system. Usually located in each county, the circuit court hears appeals of the BOR, DOR or municipality decisions.

Comparable property – property that is similar to your property, including: location, style, age, size and other physical features, depending on specific market preferences

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agriculture) and agricultural forest and undeveloped lands, which are based on 50% of their full value.

Excessive assessment – an appeal to the municipality under sec. 74.37, Wis. Stats. claiming a property assessment is excessive. The property owner files a claim against the municipality to recover the amount of property tax imposed as a result of the excessive assessment.

Fair market value – synonymous with a property's full value, market value or – in the case of personal property – true cash value. Fair market value is "the amount the property will sell for in an arms-length transaction on the open market between a willing seller not obliged to sell the property and a willing buyer not obliged to purchase it." *Waste Management v. Kenosha County Board of Review,* 184 Wis. 2d 541, (1994)

Full value – (1) the value at 100% of the value standard. This is the value that should be applied in assessing the property per Wisconsin statutes, see pages 7-6 and 7-7 of the WPAM. (2) The same as equalized value, however is often used when referring to the value of school and special districts.

Levy – amount of tax imposed by a taxation jurisdiction or government unit

Market value – definition of market value is the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

Objection form – form you complete prior to BOR (Objection Form for Real Property (PA-115A) or Objection Form for Personal Property (PA-115B)). If you do not answer all the questions, the BOR may refuse to act on your appeal.

Open Book – period the assessment roll is open for public inspection prior to BOR

Real property – under most circumstances, real property includes the land, all buildings and improvements on it; and all fixtures, rights and privileges relating to it

Reassessment – revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base. When a written complaint is made to the Wisconsin Department of Revenue by the owners of 5% or more of the assessed valuation of the property within a municipality stating that the assessment of property in the municipality is not in substantial compliance with the law and that the interest of the public would be promoted by a reassessment, the department can order such actual doing over of the assessment roll (reassessment) of all or part of the taxable property in municipality.

Revaluation – placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with sec. 70.055, Wis. Stats., where expert help can be hired to work with the assessor in revaluing the district.

Tax rate – rate generally expressed in dollars per hundred or dollars per thousand (mills) applied against the tax base (assessed value) to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.

Taxation district – town, village, or city. If a city or village lies in more than one county, that portion of the city or village which lies in each county (see sec. 74.01(6), Wis. Stats.)

Taxing jurisdiction – entity which is authorized by law to levy taxes on general property which is located within its boundaries. (See sec. 74.01(7), Wis. Stats.). In addition to towns, villages and cities, this includes school districts, sewerage districts and lake rehabilitation districts, for example.

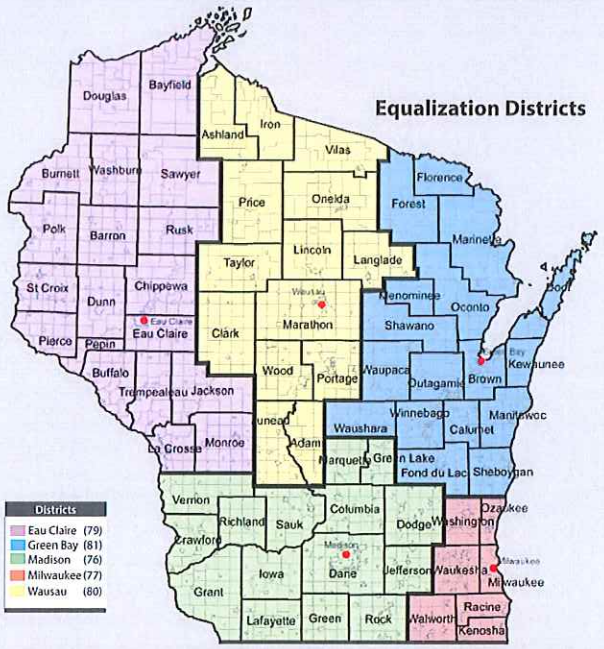
Unlawful tax – an appeal to the municipality under state law (sec. 74.35, Wis. Stats.), claiming a tax is unlawful because a clerical error was made in the description of the property or computation of the tax, the assessment included improvements which did not exist on the assessment date, the property was exempt from taxation, the property was not located in the municipality, a double assessment was made, or an arithmetic transposition or similar error has occurred

Use-value – value a specific property has for a specific use. Beginning in 2000, agricultural property is assessed according to its use as farmland instead of its market value as indicated by sales. The guideline values are based on 5-year average income and expense data modified by the tax rate in each taxation district in the state.

Use-value assessment – assessment based on the value of the property as it is currently used, not its market value. This only applies to agricultural land. The guidelines for the use values are based on administrative rules, and developed by DOR staff serving as support for the Farmland Advisory Council who adopts the values.

XIX. Contact Information

Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	72	Menominee	81	63	Vilas	80
17	Dunn	79	40	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	41	Monroe	79	65	Washburn	79
19	Florence	81	42	Oconto	81	66	Washington	77
20	Fond du Lac	81	43	Oneida	80	67	Waukesha	77
21	Forest	81	44	Outagamie	81	68	Waupaca	81
22	Grant	76	45	Ozaukee	77	69	Waushara	81
23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	76	47	Pierce	79	71	Wood	80

Equalization Bureau
Contact Information

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610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
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Green Bay, WI 54301-5100
eqlgrb@wisconsin.gov
Ph: (920) 448-5195 Fax: (920) 448-5207

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