Wisconsin Department of Revenue

2019
Guide for Property Owners

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I. Introduction

This guide provides general information about property assessment and taxation. Contact your local assessor for information about your property assessment and your local clerk for information about your property taxes.

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. 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

D. 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 Chapter 70 of the Wisconsin Statutes.

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.

General property tax components

There are two basic components in any tax, the base and the rate. Multiplying the base times the rate, determines the tax amount.

1. Property tax base/rate

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.

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.

2. Assessed value vs. equalized value

a. Assessed value

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

b. Equalized value

It is necessary for the DOR to determine an equalized value by 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, namely 100 percent of market value. The equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief.

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.

c. Uses of equalized value

Equalized values are used by the taxing jurisdictions (ex: school districts, counties, state) to apportion their tax levies among municipalities. Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all of the municipalities that contain territory in the jurisdiction, based on each district's total value. (ex: a state levy would be apportioned among all of the municipalities in the state; an individual county's levy among all of the municipalities in the county; and a school levy among all of 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.

This mathematical example helps show how equalized values are used.

Example:

- 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.

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 full time 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 staffs (except clerical help) must have 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 the authority for preparing 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 classification

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 s. 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, 31 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: Wisconsin 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 for the sale of livestock or livestock products
  - » Buildings and dwellings associated with growing, production and associated services are classified as "Other" (Class 7)
  - » 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)**
  - » Under state law (sec. 70.32(2)(c)1d, Wis. Stats.), defines agricultural forest as land producing or is 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 percent 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 (sec. 77.04(1) and sec. 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 he or she did not inspect your property.

The law requires that 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.

Notification Process with Request to View Property Notice – (sec. 70.05(4m) and (4n), Wis. Stats.), requires 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.

1. 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)

2. 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. However, under many circumstances, a prudent property owner will calculate the change in value due to remodeling approximates the cost of such work. 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
- On-site 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. Equitable assessment

If your property's assessment ratio is similar to the assessment level of the taxation district (see Definition of Terms 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.

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

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

1. 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

2. Assessment compliance

Under state law (sec. 70.05(5)(b), Wis. Stats.), each municipality must assess all major classes of property within 10 percent 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 percent of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Department of Revenue (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.

Full Value Law (sec. 70.05(5), Wis. Stats.)

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

- **2011, 2012, 2013, 2014 – 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, 2014
- **2015 – 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, 2015
- **2016 – 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, 2016
- **2017 – DOR Supervises a Revaluation**
  State supervised assessment completed

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. 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. 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) 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 .)

VI. Board of Review (BOR)

A. 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 as described previously). There is a local BOR for all property assessed by the local assessor. The Wisconsin Board of Assessors 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.

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 he or she first appears before the BOR.

1. Requirements to appeal an assessment to the BOR

a. If you intend to file an objection, you must file a written or oral notice of intent to appeal with the BOR clerk at least 48 hours before the first scheduled BOR meeting
   1) BOR may waive the 48-hour notice deadline
   2) If it is shown good cause and the submitted written objection within the first two hours of the BOR's first scheduled meeting, the BOR may waive the 48-hour notice requirement
   3) 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 meet the 48-hour notice and failing to appear during the first two hours of the first scheduled meeting

b. You must file a completed written and signed form of objection to property assessment with the BOR clerk within the first two hours of the BOR's first scheduled meeting
   1) Objection should be filed in writing at least 48 hours before the BOR's first meeting
   2) You must object to the property's total value
   3) If an improved parcel, you cannot object to only the land value or only the improvement value
   4) Objection forms are available from the local clerk

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. Notices of the BOR's determinations are to be sent to property owners as the BOR completes its work.

2. Information used to determine assessments

Assessors consider information from many sources to determine your assessment.

Examples:

- Comparable property sales, including recent arm's-length sale(s) of comparable properties dated on or before the assessment date of January 1 of the assessment year
- Current construction costs
- Improvements to property
- Location
- Depreciation
- Legal restrictions (ex: zoning ordinances)
- General economic changes in the community

3. Appealing to the Board of Assessors (BOA)

The City of Milwaukee and the second class cities (those that choose to do so) have a BOA. If a BOA exists, it is the first step of assessment appeal. This BOA is comprised of assessment personnel from the assessor's office. The BOA is responsible for investigating all objections to valuation brought before it. If you are dissatisfied with the BOA determination, a property owner has 10 days from the receipt of the determination to notify the assessor that he or she would like to present testimony before the BOR.

B. 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.

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 would like to appeal directly to the circuit court. **Note:** You cannot appeal your assessment to DOR under state law (sec. 70.85, Wis. Stats.). To help you understand the appeal process, view the flow chart the end of the appeals section.

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.

2. BOR member qualifications

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 within the two years prior to the BOR's first meeting. Each year, the municipal clerk must provide an affidavit to DOR stating whether the member training requirement is fulfilled.

3. BOR meetings/hearings

The BOR meets each year, any time during the 45-day period beginning on 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 at the place where 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.

If the assessment roll is not completed, the BOR must adjourn for the time needed to complete the roll and must post a written notice on the outer door of the meeting place stating the time and date the meeting is adjourned.

During the first two hours of the BOR's first meeting, the assessment roll and other assessment data are open for examination. If you are filing an objection to valuation, you must submit your written objection 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.

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

All BOR meetings and deliberations must be publicly held and open to all citizens at all times. At least 15 days (30 days in revaluation years) before the first session of the BOR, the clerk must publish a class 1 notice in the newspaper, post notices in at least three public places in the taxation district and on the door of the town, village or city hall. The notice must specify the time and place of the BOR's first meeting. The notice must also contain the procedural requirements of state law (sec. 70.47(7)(aa) and (ac) to (af), Wis. Stats.).

Statutory 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 his or her 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 his or her 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 he/she 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.

4. Removal of a BOR member

a. Objector 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)

b. Request to remove a member or members of the BOR must meet the following requirements:

- 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
- Notice must identify the member(s) to be removed

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.

5. 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).

a. 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. You cannot submit new evidence. The court decides the case based solely on the written record made at the BOR.

If the court finds any errors in the BOR proceedings that make the assessment void, it sends the assessment back to the BOR for further proceedings and retains jurisdiction of the matter until the BOR determines an assessment in accordance with the court's order. Whenever the BOR makes its final adjournment prior to the court's decision, the court may order the municipality to reconvene the BOR.

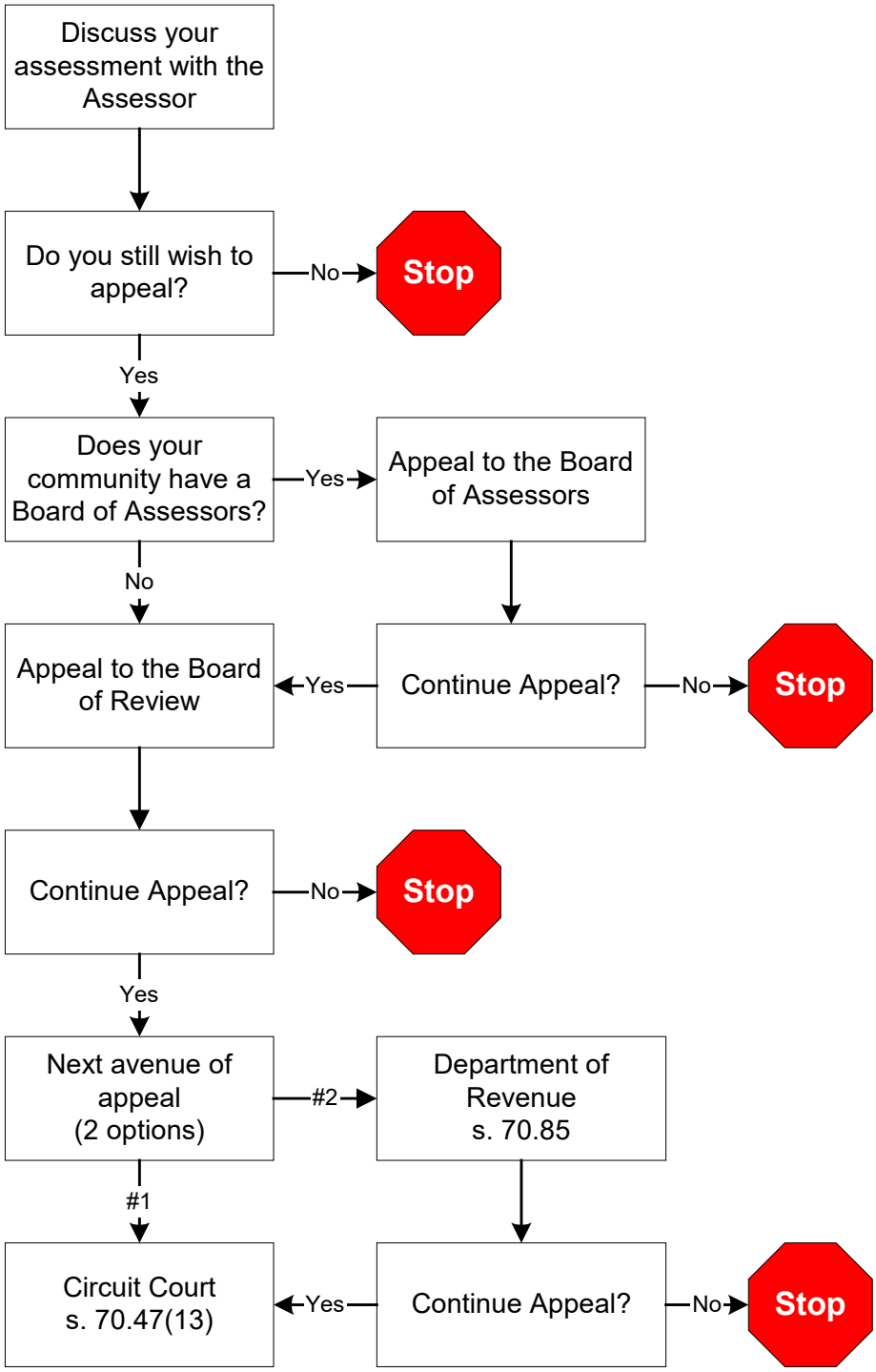
b. Appeal BOR Decision to DOR

When you appeal a BOR decision to DOR, under state law (sec. 70.85, Wis. Stats.), DOR must receive a written complaint within 20 days after you receive the BOR's determination, or within 30 days of the date specified in the affidavit under sec. 70.47(12), Wis. Stats., if the taxpayer does not receive the notice. You must submit a filing fee of $100 with the complaint. You may appeal both real and personal property under this section. DOR may not review the assessment if it is within 10 percent of the general level of assessment of all other property in the municipality, or if the property's value exceeds $1,000,000 as determined by the BOR.

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.

c. Flowchart of the assessment appeal process

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



VII. 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 percent 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.

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

Whenever the governing body of any town, village or city believes it would be in the public interest to hire expert help to aid in making an assessment, it should contact the nearest Equalization Bureau District Office. The Equalization supervisor will review the assessment situation and make recommendations to that municipality. These recommendations could range from spot adjustments (without expert help) to a complete revaluation of all taxable property (by expert help). If, after this consultation, the governing body believes it would be in the public interest to have a complete revaluation, it can pass a resolution per state law (sec. 70.055, Wis. Stats.), to hire expert help.

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.

Before revaluation

Levy/(Total Assessed Value) = $200,000/$4,000,000 = .05 or 5%

After revaluation

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:

- **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

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 sec. 943.13 and sec. 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 a link to the above noted statutory references, so persons visiting the website can click those links and review the statutes. (see sample notice)

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.

VIII. 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. 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.

B. 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 percent 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**

* The amount of State Credit is determined by a statutory formula and varies from year to year and from one tax district to another.

C. 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.

IX. 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. The tax bills are usually mailed 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. Pay your local treasurer.
- If you do not pay in installments, you must pay your taxes in full by January 31. Pay your local treasurer.
- July 31 – the last day for your second installment payment of real estate taxes. Pay your county treasurer.

2. Personal property taxes – paid in full by January 31 to the local treasurer

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 one percent per month. In addition, some counties impose an additional penalty of one half of one percent 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.

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 the Circuit Court. No claim may be made unless the tax is timely paid.

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 the 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 the Circuit Court.

X. 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 statutes, the Wisconsin Property Assessment Manual 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 program 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
  30 West Mifflin Street, PO Box 7843
  Madison, WI 53707-7843
  (608) 266-1311
  Fax: (608) 267-0403

XI. 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** 2018
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
RR 9
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	2017 Est. State Aids Allocated Tax Dist.	2018 Est. State Aids Allocated Tax Dist.	2017 Net Tax	2018 **Net Tax**	% Tax Change
STATE OF WI			17.27	17.20	-.4%
AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF	116,684	117,737	183.29	183.32	.02%
BADGER SCH. DIST.	659,459	569,823	1,220.87	1,188.45	-2.6%
#3150 TECH.	20,283	22,326	150.06	173.21	15.4%
COLLEGE #56					
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**

BILL AND SUE HOMEOWNER
RR 9
BADGER WI 58425

☐ Check For Billing Address Change

TOTAL DUE FOR FULL PAYMENT
PAY BY **JANUARY 31** 2019
▶ $ 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. 8-15)

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 percent (or 1.0), a community-wide reassessment may be forthcoming. State law requires average assessment ratios to be within 10 percent of market value, that is, between 90 percent and 110 percent 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 an entire 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	2017 Est. State Aids Allocated Tax Dist.	2018 Est. State Aids Allocated Tax Dist.	2017 Net Tax	2018 Net Tax	% Tax Change
STATE OF WI			17.27	17.20	-.4%
AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF	116,684	117,737	183.29	183.32	.02%
BADGER SCH. DIST.	659,459	569,823	1,220.87	1,188.45	-2.6%
#3150 TECH.	20,283	22,326	150.06	173.21	15.4%
COLLEGE #56					

7. Local spending

Bill and Sue Homeowner live in Badger, Wisconsin where five taxing jurisdictions exist (state, county, village, school district, techical 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%

XII. 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: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	And Second Installment Due On Or Before July 31 $ 847.33		

XIII. 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.

XIV. Payment Procedures

Bill and Sue Homeowner may pay the taxes in one of two ways. They can pay the amount in full to the local municipal treasurer by January 31 after the December statement. Or, they can pay in installments. If the taxes are paid by installment, the first payment is due to the local treasurer by January 31, and the second payment is due to the county treasurer by July 31. A third payment option, multiple installments, is available in some municipalities if they have adopted a special multi-payment plan. Since Bill and Sue Homeowner's tax bill does not mention any other installment method, this payment option is not available.

XV. Definition of Terms

Apportion – once the amount of taxes to be levied by each taxing jurisdiction has been determined, the total tax levy must be divided, or apportioned, among all the taxation districts which contain territory in the jurisdiction.

Arm's length sale – sale between two parties, neither of whom is related to or under abnormal pressure from the other.

Assessed value – dollar amount assigned to taxable real and personal property 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

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.

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 agricultural income) and agricultural forest and undeveloped lands, which are based on 50 percent 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 percent 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. The price represents the normal consideration for the property sold unaffected by special or creative financing

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 percent 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 – 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.

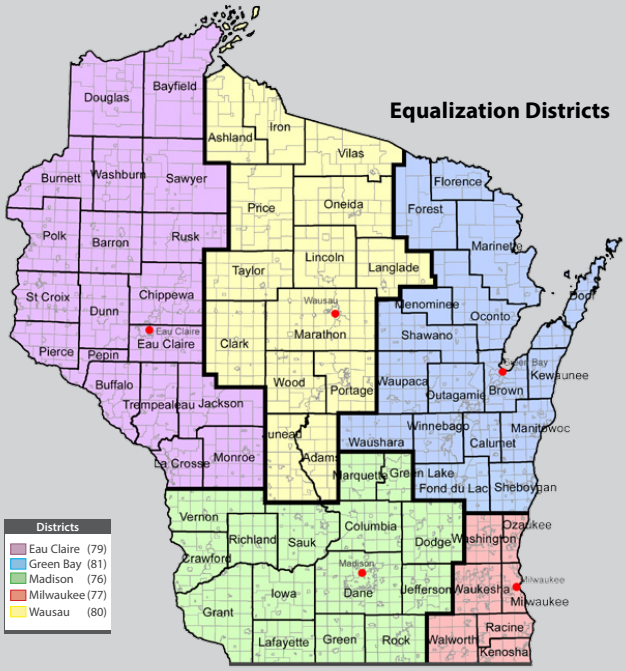
Unlawful tax – an appeal to the municipality under state law (sec. 74.35, Wis. Stats.), claiming a tax is unlawful because a clerical error was made in the description of the property or computation of the tax, the assessment included improvements which did not exist on the assessment date, the property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

XVI. 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

Eau Claire District Office (79)
610 Gibson St, Ste. 7
Eau Claire, WI 54701-2650
eqleau@wisconsin.gov
Ph: (715) 836-2866 Fax: (715) 836-6690

Green Bay District Office (81)
200 N. Jefferson St, Ste. 126
Green Bay, WI 54301-5100
eqlgrb@wisconsin.gov
Ph: (920) 448-5195 Fax: (920) 448-5207

Madison District Office (76)
Mailing Address
PO Box 8909 #6-301
Madison, WI 53708-8909

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

Milwaukee District Office (77)
819 N. 6th St, Rm. 530
Milwaukee, WI 53203-1682
eqlmke@wisconsin.gov
Ph: (414) 227-4455 Fax: (414) 227-4071

Wausau District Office (80)
730 N. Third St
Wausau, WI 54403-4700
eqlwau@wisconsin.gov
Ph: (715) 842-5885 Fax: (715) 848-1033