



DOR Update

Municipal Assessor Institute

WI Dept. of Revenue | September 12, 2018



Presenter(s)

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Technical and Assessment Services



Topics of Discussion

- General updates
- Assessor certification and training
- Property record cards
- Requirements and reminders
- Resources



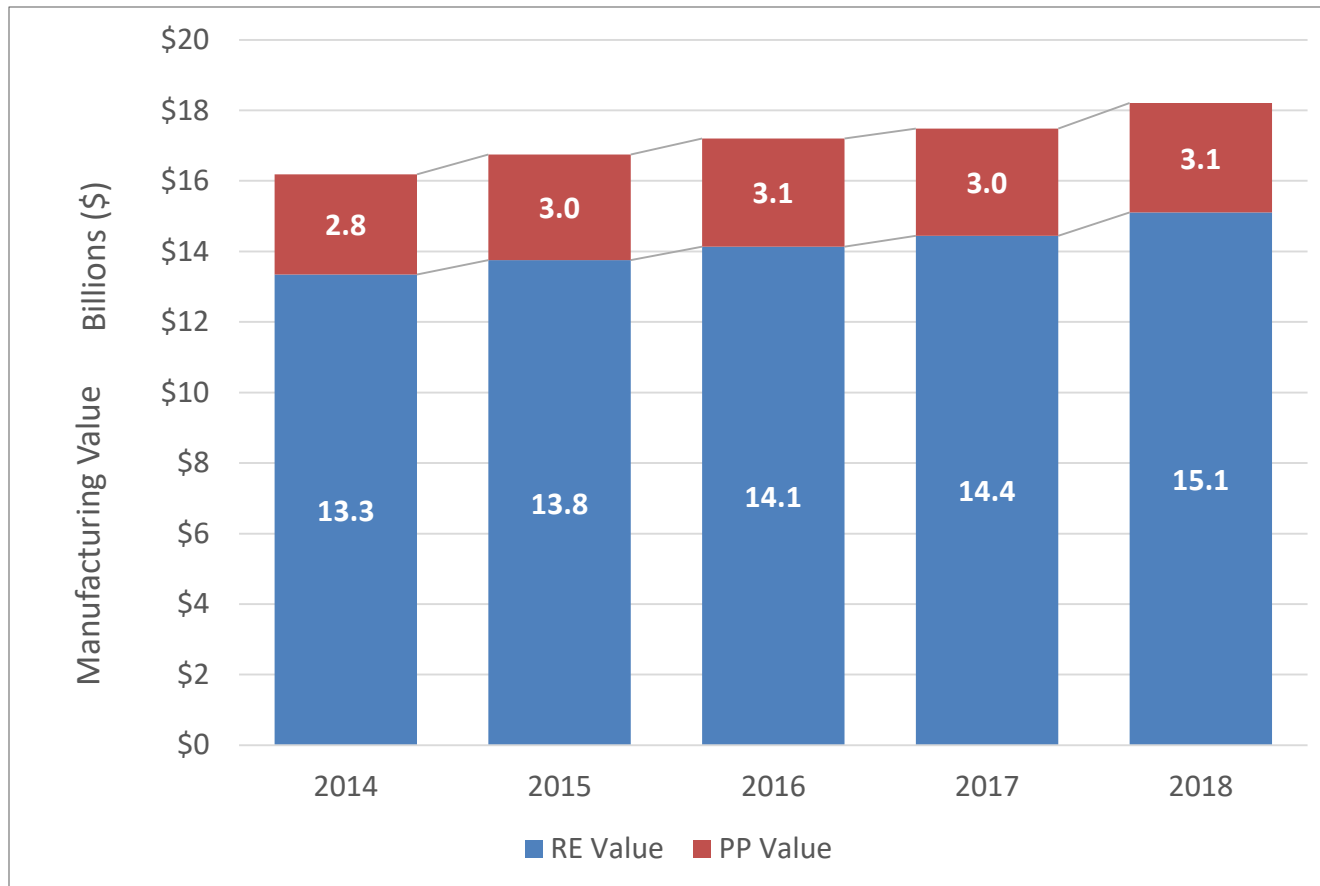
General Updates



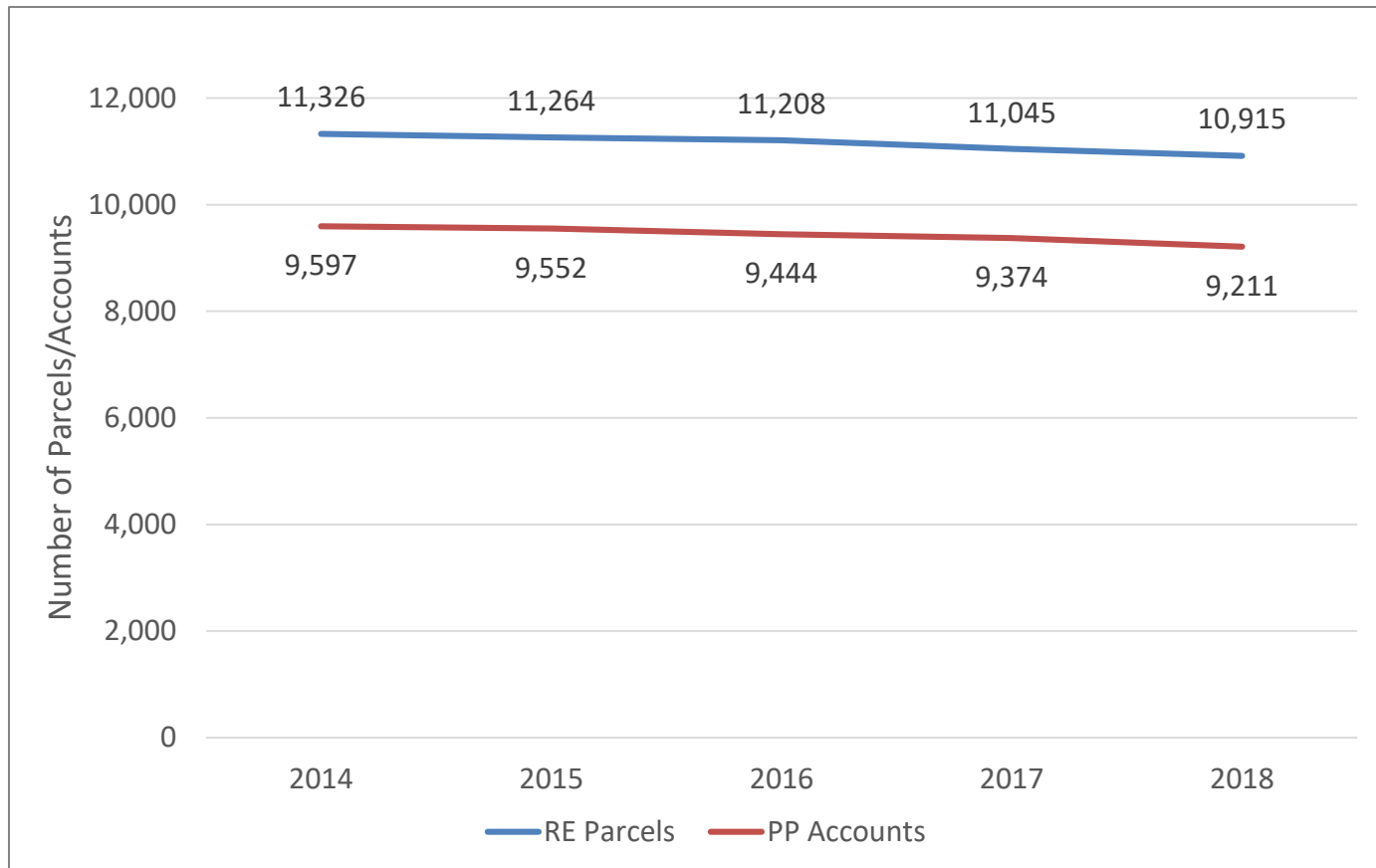
Manufacturing & Utility

- District offices – Eau Claire, Green Bay, Madison, Milwaukee
- Manufacturing assessment – general (local) property tax
 - Real property
 - Personal property
- Utility tax – state tax (exempt from general property tax)
 - Telephone, pipelines, airlines and railroads – ad valorem assessment
 - Light, heat and power companies – license fee on gross revenues

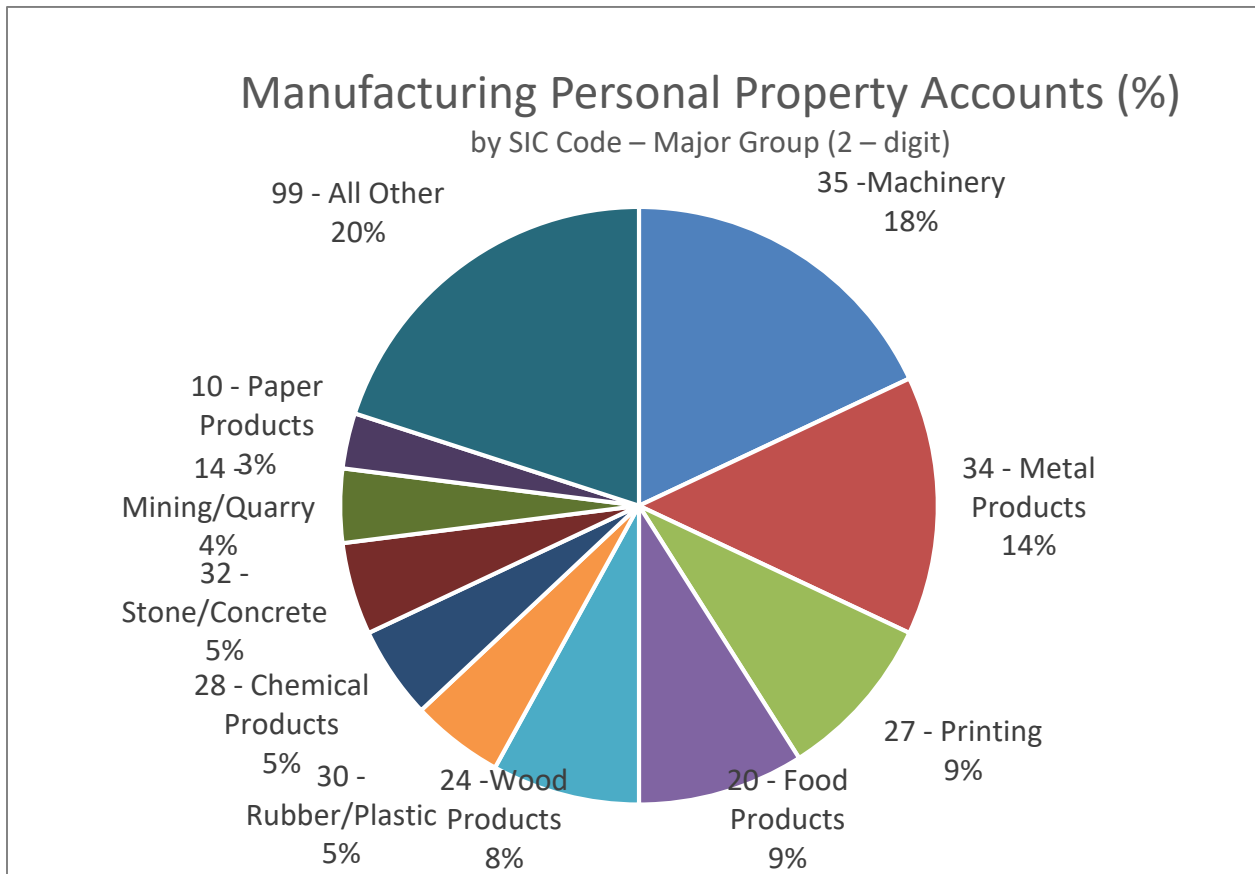
Manufacturing Values – 5 Year History



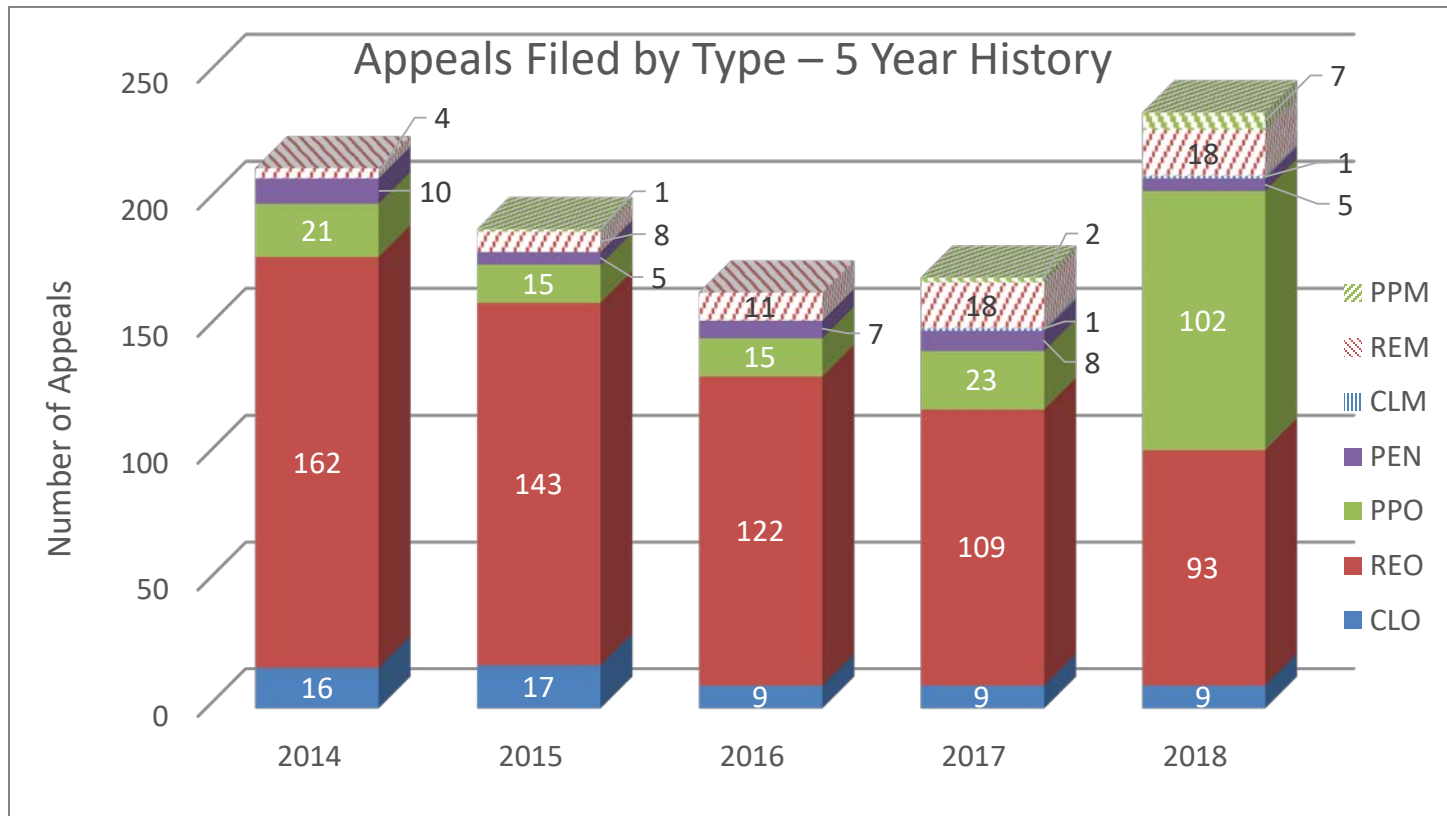
Manufacturing Parcels & Accounts



Manufacturing – Personal Property



Manufacturing – Board of Assessors

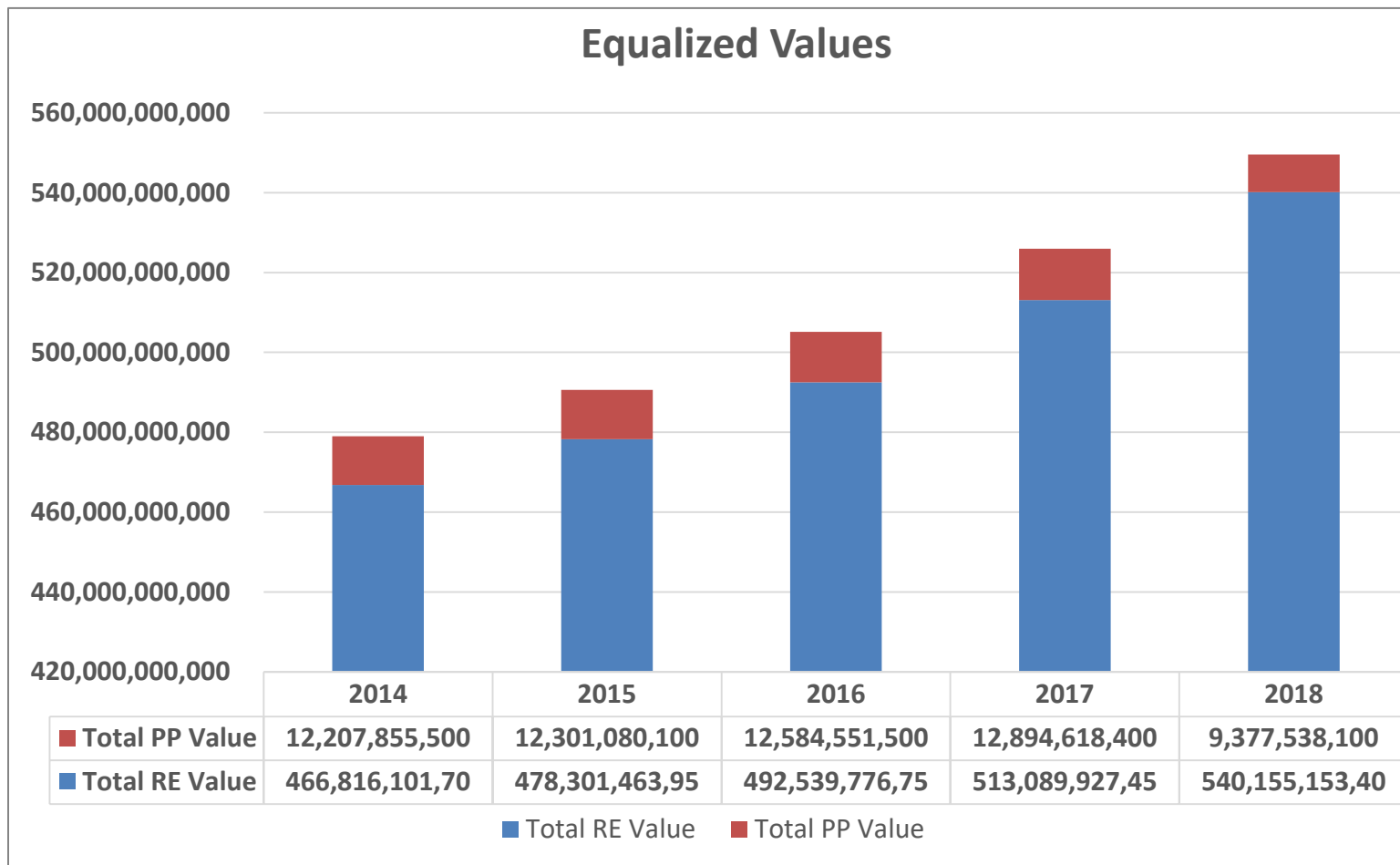




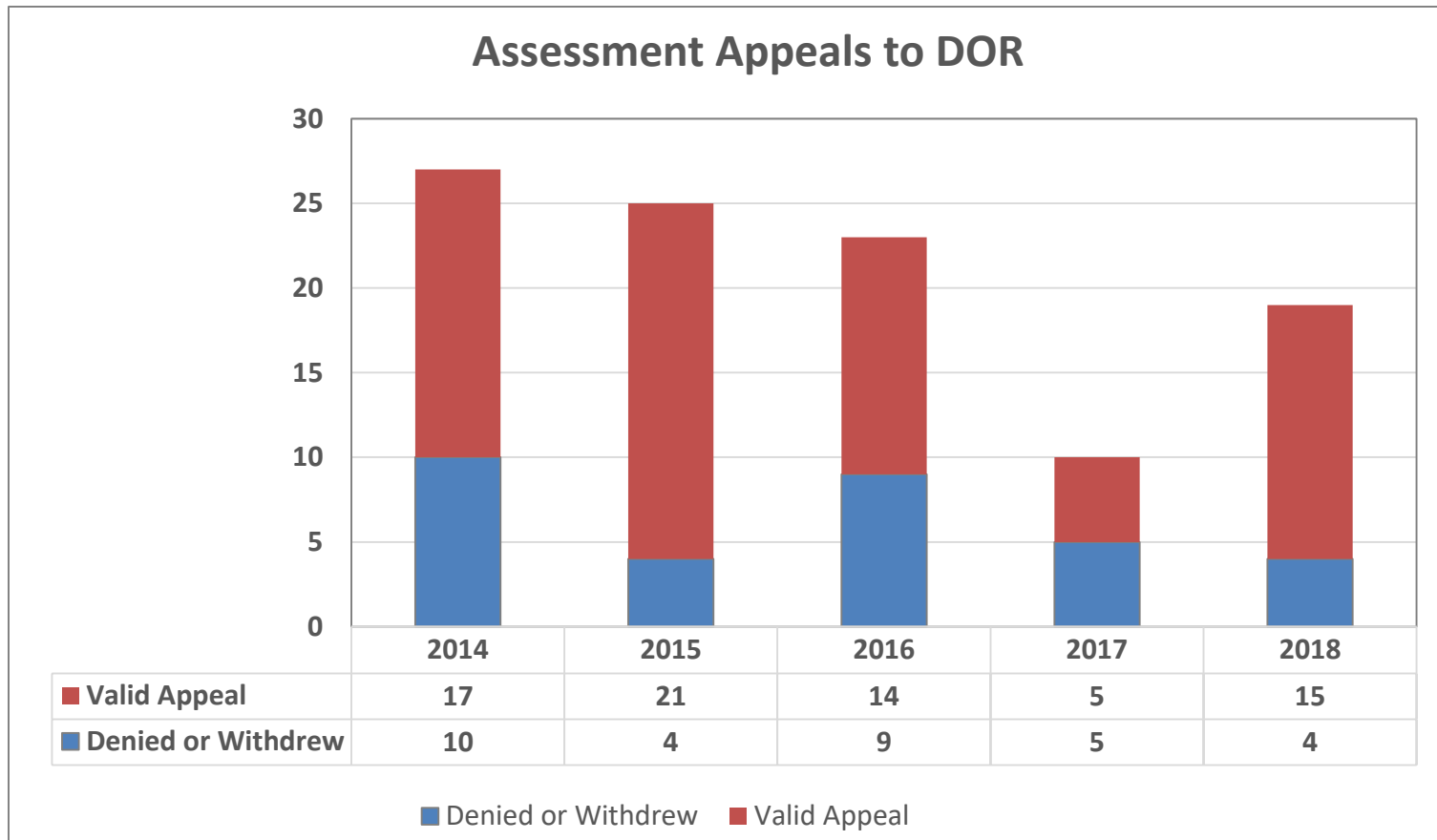
Equalization

- District offices – Eau Claire, Green Bay, Madison, Milwaukee, Wausau
- Equalized Values
- Tax incremental district values
- Assessment appeals to DOR (70.85)
- Assessment compliance (70.05)
- Review of chargeback and omitted property requests
- Annual Assessor Meetings

Equalization – 5 Year History



Assessment Appeals – 5 Year History





Equalization Update

- Eau Claire District Office
 - Eau Claire Supervisor position announced
 - Expect to fill the position by end of October



Equalization Update (*cont.*)

- Preliminary assessment compliance – November 1
 - Will use 2018 MAR data for Final/Amended MARs submitted by October 1, only if 2018 SOA is also submitted
 - Major Class comparison report will be posted November 1
- Chargeback and omit requests
 - Reminder – Due October 1
 - Determinations issued November 15



Equalization Update *(cont.)*

- New Municipal Assessment Report (MAR) for 2019
 - Combining MAR and TAR forms
 - Minor changes to fields on both sections of form
 - TID values will be reported separately for RE & PP
 - File uploads will function the same
 - File schema will be available in early 2019
 - More information provided at 2018 Annual Assessor Meeting



Technical & Assessment Services

- Assessor certification and education
- Assessment standards
- Tax incremental finance
- Technology and application support
- Forms and application updates



Local Government Services

- Financial statements and reports
- Equalized values – schools, tech colleges, special districts
- Property tax apportionments and credits
- Tax increments
- County and municipal levy limits
- Real estate transfer fees
- Managed forest land/forest crop withdrawal taxes
- Shared revenue



2018 Annual Assessor Meetings

- October 30 – Madison
 - Exhibit Hall at Alliant Center
- October 31 – Milwaukee
 - Waukesha Co Tech College, Richard T Anderson Education Center



2018 Annual Assessor Meetings *(cont.)*

- November 6 – Eau Claire
 - Chippewa Valley Tech College, Business Education Center
- November 7 – Wausau
 - North Central Tech College, Center for Health Sciences Building
- November 8 – Green Bay
 - Northeast WI Tech College, Student Center Lecture Hall



General Calendar

Outreach

- September – Multiple Town and Village Workshops
- September 11-14 – Assessor Institute
- September 21 – Real Property Listers
- October 4 – Wisconsin Bar Association
- October 15 – Wisconsin Towns Association
- October 18 – WAAO



General Calendar *(cont.)*

Outreach

- October 30, 31 – Madison and Milwaukee DOR Annual Assessor Meetings
- November 6, 7, 8 – Eau Claire, Wausau and Green Bay DOR Annual Assessor Meetings
- November 15 – SLF Roundtable
- November 15 – WAAO



General Calendar *(cont.)*

September 7

- Post county and municipal levy limit worksheets

September 14

- Post 2018 revised and 2019 original shared revenue estimates



General Calendar (*cont.*)

October 1

- DOR certifies 2018 equalized values for school districts, technical colleges and special districts
- Filing deadline
 - Late lottery credit applications
 - PC-201: Chargeback request
 - PC-205: Non-manufacturing omitted sharing request
 - Final MAR



General Calendar *(cont.)*

October 9

- Start – manufacturing equated/omitted/correction of error rolls, final Statement of Assessment on DOR website

October 16

- Technical College Apportionment on DOR website

October 18

- Special District Apportionment on DOR website



General Calendar (*cont.*)

October 31

- Tax Incremental District (TID) document and fees due
 - Creation, Territory Amendment, Redetermination

November 15

- DOR certified chargebacks and omitted taxes

November 19

- DOR distributes final shared revenue payments
- DOR posts max credit value – Lottery/Gaming, First Dollar



General Calendar *(cont.)*

November 21

- Statement of Taxes posted

December 14

- County and Municipal Levy Limit Worksheet filed

December 17

- Tax Increment Worksheet filed with DOR
- Statement of Taxes filed with DOR



General Calendar *(cont.)*

December 21

- DOR posts on website updated manufactured/mobile home publication for Lottery and Gaming Credit

December 31

- Tax Incremental District (TID) documents due–
 - Allocation amendment, Project plan amendment



Electronic Filing

- Most SLF forms require electronic filing (e-filing)
- Transitioning to new e-file framework
- HTML-based
- Advantages to e-filing and our new system
 - Auto-fills amounts and applicable district codes
 - Reduction of errors
 - Filing confirmation
 - Access the form within your browser
 - Email authorization (additional security)

Electronic Filing (*cont.*)

Email Authorization

1. Enter your email address

Accessing your form – email authorization:

For added verification, the Wisconsin Department of Revenue (DOR) utilizes email authorization to begin a filing session. You must enter an email address to receive a link and begin filing.

Accessing the form

- Once you click the Login link in your email, the form becomes accessible
- You can access the form from the same computer and browser anytime within 30 days. Once you access the form, it resets your 30-day window.
- If you do not access the form within 30 days or if you delete your browsing history (cookies), you must reenter your email address to generate a new link

Note

- Use the same computer and browser to access the form. If you would like to use a different computer, you must reenter your email address to receive a new Login link.
- Because your email is registered in our system, you do not need a password to access the form

Questions? contact us at otas@wisconsin.gov

Revenue System Login (this page will expire in 00:14:07)

Enter your email address and click "Login."

Email:

Electronic Filing (*cont.*)

2. Click the link in the email to access our website



- Must use the same browser used when entering email address
- If default browser is different, copy and paste link

Electronic Filing (cont.)

3. Select the e-file form

Wisconsin Dept of Revenue			State and Local Finance Online Filing		
The State and Local Finance forms below are organized by the local official required to file with the Wisconsin Department of Revenue (DOR). Select a form and submit to DOR by the due date.					
County Clerk					
Form	Name	Due Dates			
SL-202C	County Levy Limit Worksheet	December 15, 2017			
County Treasurer					
Form	Name	Due Dates			
PC-501	Tax District Treasurer's Settlement	March 15, 2018			
Municipal Clerk					
Form	Name	Due Dates			
PA-107	Board of Review Member Training Affidavit	Before Board of Review's first meeting			
PA-632A	Statement of Taxes	December 18, 2017			
PC-202	Tax Increment Worksheet	December 18, 2017			
PC-226	Taxation District Exemption Summary Report	July 2, 2018			
PE-300	TID Annual Report	July 2, 2018			
SL-202M	Municipal Levy Limit Worksheet	December 15, 2017			
SL-203	Expenditure Restraint Program Worksheet	May 1, 2018			
SL-304	Room Tax Report	May 1, 2018			



Electronic Filing (*cont.*)

- Updated 2018 e-file forms
 - PA-662: Lottery/First Dollar March Report
 - LC-664: Mobile/Manufactured Lottery Report
 - PA-107: Board of Review Member Training Affidavit
 - SL-203: Expenditure Restraint Program Worksheet
- 2019 e-file forms
 - MAR: Municipal Assessment Report
 - TAR: Tax Incremental District Assessment Report
 - PE-110: Tax Incremental District Final Accounting



Assessor Certification and Training



Assessor Certification

- Changes to assessor certification levels by municipality
- DOR announced at 2016 and 2017 Annual Assessor Meetings
- Updated levels based on 2016 Equalized Value Commercial
- 2018 WPAM
 - Assessor 3: > \$1 Billion (21 municipalities)
 - Assessor 2: \$100 Million to \$1 Billion (126 municipalities)
 - Assessor 1: < \$100 Million (1,705 municipalities)



Assessor Certification (*cont.*)

- Timeline
 - August 1, 2017 – part of draft 2018 WPAM
 - Published in 2018 WPAM
 - Effective 2019
- DOR sent individual notification to assessors and municipalities with a certification level change the week of April 30, 2018
- Additional reminders sent week of August 27, 2018



Assessor Certification (*cont.*)

Chapter Tax 12 Update

- Scope statement published August 13, 2018
- Scope hearing September 19, 2018
- Objective of revisions – modernize language and process for:
 - (1) certification exams
 - (2) format of education and
 - (3) certification levels
 - Current language – paper processes, traditional classroom training, is out of date with electronic standards
 - Updated rule will allow for exams, education, certification levels that align with current practices and standards



Training Update

- New platform to provide training
- Online through the State's STAR system
- Integrates ability to show videos, PowerPoint slides, ask questions, identify who completed and when
- Implementation is planned to coincide with the online version of DOR's 2018 Annual Assessor Meeting
- Additional opportunities to follow – property record card



2019 Wisconsin Property Assessment Manual

- Draft posted August 1, 2018
- Public hearing August 22, 2018
- Summary of proposed updates:
 - Updated assessor cert list – *T. of Menasha now V. of Fox Crossing* (Ch 2)
 - Updated trespass information (Ch 5 and Ch 6)
 - Updated transfer of assessment records information (Ch 8)
 - Updated trending information (Ch 10)
 - Updated potential gross income definition for consistency (Ch 13)
 - Updated expense form reference (Ch 13)

2019 Wisconsin Property Assessment Manual (*cont.*)

- Summary of proposed updates:
 - Added *Thoma v. V. of Slinger* – classification based on use (Ch 14)
 - Updated Chapter Tax 18 Conservation Programs (Pages 2, 3, 4, and 7)
 - Updated residual land valuation(Ch 15, all pages)
 - Removed "Office" from PA-003, Title of Schedule D (Ch 17 and Ch 19)
 - Updated Manufacturing and Utility assessment information (Ch 18)
 - Clarified March 1 due date (Ch 19, Ch 20)
 - Case summaries – *Petroleum v. MKE*, *Metropolitan v. MKE*, *Kaskin v. Kenosha*, *Thoma v. Slinger* (Ch 22)



2019 State Prescribed Forms

- PA-003: Statement of Personal Property
 - Annual updates
- PE-106: Fixed Asset Schedule
 - Annual updates
- PA-115A: Objection to Real Property Assessment
 - Include time – section 4, sub A. (7-10 years); section 4, sub. B. (10 years); section 4, sub. C. and D. (5 years)
- If you would like to use a version other than state prescribed form, submit to DOR for approval – bapdor@wisconsin.gov



Annual Assessment Report

- No changes for 2019
- Discussions on future of AAR post 2019
- DOR July survey included questions to assessors and municipal officials on AAR
- Provide comments – bapdor@wisconsin.gov



Property Record Cards



Property Record Cards

Before becoming a municipality's assessor

- Review paper and electronic records
- Compare to WPAM requirements
- Determine impact for contract with municipality
- Assessor who signs assessment roll responsible for assessment process and records compliance with state law and WPAM



Property Record Cards

Required Items

- Land sketch/parcel map
- Improvement photo
- Improvement year built
- Cost, design adjustments, quality grade, local modifier
- Inspection information
- Value determination documentation



Inspections

- New construction
- Demolitions
- Remodeling
- Annexations
- Exemptions – review current, new requests



Classification

- Physically inspect each year
- Collect additional information
 - Questionnaires
 - Interview property owner
- Determine eligibility
 - Agricultural
 - Agricultural forest
 - Undeveloped
 - Drainage ditch



Sales

- Review each real estate transfer return
- Inspect each property that sold – review characteristics at time of sale
- Collect additional information – ex: questionnaires, interviews
- Report sales and assessment date to DOR
 - Validate usability of sales
 - Verify sales attributes



Provide Records to Municipality

- Within 30 days after close of BOR
- All paper records (ex: questionnaires, photos, sketches)
- Electronic data in format native to software
- Electronic data in generic format (comma delimited text)
- Data definition file



Assessment Information

- Property of municipality
- Assessment records are generally open, public, records
 - Requests can be verbal, email and anonymous
 - Municipality should have open records policy/process – who has authority to respond, provide records
- Open record resources
 - State laws – 19.35, 70.35(3), 70.995(12), 76.30, 77.265, others
 - Administrative code – Tax 12
 - doj.state.wi.us/office-open-government/office-open-government-resources



Requirements and Reminders



Assessor Requirements

- Issue Agricultural Conversion Charge Notices when land converts from agricultural use
 - State laws (sec. 70.365, 74.485, Wis. Stats.) require the assessor to distribute notices when land converts from agricultural
 - See DOR conversion charge guidelines, conversion charge notice form
- Drainage district corridor assessment – NEW for January 1, 2017 assessments
 - State law (70.32(5), Wis. Stats.) requires the assessment of drainage district corridors in the same class as the land adjoining the corridor
 - See DOR December 18, 2017 email



Assessor Requirements (*cont.*)

- Property owner notice when viewing interior – NEW for November 28, 2017
 - State laws (70.05(4M), 70.05(4n)) provide requirements when an assessor accesses a property
 - See DOR December 11, 2017, February 1, 2018 emails
- Board of Review (BOR) – NEW for 2018
 - State law (70.47(1), Wis. Stats.) requires BOR to meet annually during 45-day period starting 4th Monday of April and no sooner than 7 days after last day the assessment roll is open for examination under 70.45
 - See DOR December 11, 2017, February 1, 2018 emails



Assessor Requirements *(cont.)*

- 2018 Personal Property – NEW for 2018
 - State law (70.111(27), Wis. Stats.) exempts property that was or would be reported on Schedule C - Machinery, Tools and Patterns
 - State law (70.11(39), Wis. Stats.) no longer requires providing computer values to receive exemption (Schedule D-1)
 - If a property owner disagrees with your taxability determination, claim of unlawful tax process is available
 - See 2017 DOR Annual Assessor Meeting (see slides 17-21) and associated questions and answers (see Sections A and B)



Assessor Annual Reporting

- Real Estate Sales
 - Determine if sale is valid and characteristics at time of sale
 - DOR uses to determine Equalized Values
 - Prior year sales information due by 2nd Friday in February
- Municipal Assessment Report
 - Summary of assessment changes
 - DOR uses to determine Equalized Values
 - Due 2nd Monday of June



Assessor Annual Reporting *(cont.)*

- Tax Incremental District (TID) Assessment Report
 - Summary of TID changes
 - DOR uses to determine TID values
 - Due 2nd Monday of June
- Annual Assessment Report
 - Documents assessment work completed
 - Provided to municipality and DOR
 - Given to municipality at or before BOR
 - Due to DOR 30 days after BOR



Resources



Email Updates

- Stay Informed!
- Receive email updates about law changes, filing reminders, updated reports and notifications
- To subscribe:
 - Municipal officials – revenue.wi.gov/Pages/HTML/lists.aspx
 - County officials – email: otas@wisconsin.gov

Resources

- DOR website – revenue.wi.gov
- Online videos – see DOR Video Center
 - Select "Government"
 - Examples: My tax account, eRETR, assessment topics (frac sand, use-value)
- Annual calendar – revenue.wi.gov/slf/cotvc/tvccal.pdf

Resources *(cont.)*

- Wisconsin Property Assessment Manual – revenue.wi.gov/Pages/HTML/govpub.aspx#property
- Publications – revenue.wi.gov/Pages/HTML/pubs.aspx
- Reports – revenue.wi.gov/Pages/Report/Home.aspx
- Common questions – revenue.wi.gov/Pages/FAQS/home-pt.aspx



Thank you!
