



DOR Update

WI Dept of Revenue | State and Local Finance Division
League of Wisconsin Municipalities | June 8, 2022

Presenter

- ▷ **Sara Regenauer**
Bureau Director, Local Government Services
State and Local Finance Division

Agenda

- ▷ General updates
- ▷ Law changes
- ▷ My DOR Government Account
- ▷ Open discussion items
- ▷ Resources

General Updates



Manufacturing & Utility

- ▷ District offices – Eau Claire, Green Bay, Madison, Milwaukee
- ▷ Manufacturing assessment – general property tax (local)
 - About 10,925 parcels of real property
 - About 9,300 personal property accounts
- ▷ 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



Equalization

- ▷ District offices – Eau Claire, Green Bay, Madison, Milwaukee, Wausau
- ▷ Equalized values
- ▷ Assessment compliance
- ▷ Assessment appeals (70.85)
- ▷ Tax incremental district values
- ▷ Chargeback and omitted sharing requests
- ▷ Annual assessor meetings and other training



Technical and 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 for schools, technical colleges and special districts
- ▷ Property tax apportionments
- ▷ Tax increments
- ▷ County and municipal levy limits
- ▷ Real estate transfer fees
- ▷ Managed forest land/forest crop withdrawal taxes



Local Government Services

Shared Revenue

- ▷ County and municipal aid
- ▷ Expenditure restraint program
- ▷ Utility aid
- ▷ Exempt computer aid
- ▷ Personal property aid
- ▷ Video service provider aid



Local Government Services

Property Tax Credit Relief

- ▷ Lottery and gaming credit
- ▷ First dollar credit
- ▷ School levy tax credit



Changes to 2022 MFR

- ▷ Form C, CT, and A
- ▷ New transportation lines added per Wisconsin Department of Transportation
 - Road-related FEMA aids
 - Connecting highway aids (CHA)
- ▷ Removal of state taxes line
- ▷ Statutory change to late filing penalty

Changes to 2022 Tax Bill Backer

- ▷ New detail about Help Wisconsin Homeowners program
- ▷ Template located on our website: revenue.wi.gov/Pages/Form/govbill-Home.aspx
- ▷ Work with software companies to update backers

2022 Calendar

May 2

- ▷ Distribute personal property aid
- ▷ Assessors send stratified assessment data to Equalization
- ▷ DOR posts 2022 active and terminated TIDs
- ▷ Filing deadline
 - SL-203: ERP Worksheet
 - SL-304: Room Tax Report
 - MFR (if population over 2,500)

2022 Calendar

May 16

- ▷ Extended filing deadline – MFR (all municipalities and counties)

May 27

- ▷ DOR posts the 2021
 - SOA Line Summary Report
 - Final Statement of Taxes
- ▷ DOR finalizes 2021 levy limit penalties

2022 Calendar

June 1

- ▷ Filing deadline – Utility Company Asset Report (UCAR)

June 8

- ▷ Initial meeting of Board of Review (BOR) held

June 10

- ▷ DOR posts Video Service Provider Report (SL-311)

2022 Calendar

June 13

- ▷ Filing deadline
 - Statement of Assessment (SOA)
 - Municipal Assessment Report (MAR)

- ▷ DOR posts manufacturing full value rolls

- ▷ DOR mails manufacturing full value assessment notices to taxpayers and municipal clerks
 - Important for municipality to review

2022 Calendar

June 17

- ▷ DOR posts Town, Village, and City Taxes Bulletin (TVC Bulletin)

July 1

- ▷ Filing deadline
 - Tax Incremental District Annual Report (PE-300)
 - Tax Exemption Summary Report (PC-226) – even years only

2022 Calendar

July 25

- ▷ DOR distributes
 - Exempt computer aid
 - Shared revenue – 100% ERP, 15% CMA, 15% utility aid
 - Video service provider aid
 - School levy tax credit
 - First dollar credit

2022 Calendar

July 29

- ▷ Provide DOR with form and publication changes for 2022
- ▷ WI Dept of Administration releases preliminary population estimates (approx.)
- ▷ DOR releases preliminary 2022 equalized, tax incremental district, and net new construction values for review

2022 Calendar

August 1

- ▷ Second installment of property taxes paid to treasurer
- ▷ Filing deadline – MFR municipalities and counties > 25,000

August 5

- ▷ Last day of grace period for second installment of property taxes paid to treasurer
- ▷ Deadline for municipalities to review preliminary equalized, TID, and net new construction values

2022 Calendar

August 15

- ▷ Towns, villages and cities that received direct payment of SLTC and first dollar forward to county treasurer
- ▷ DOR releases 2022 certified equalized, TID, and net new construction values
- ▷ DOR posts personal property aid estimates
- ▷ Filing deadline – Video Service Provider Report (SL-311)

2022 Calendar

August 19

- ▷ County settles school levy tax, lottery and gaming, and first dollar credits with taxing jurisdictions
- ▷ County settles lottery and gaming credit special charges with DOR

August 22

- ▷ DOA certifies state tax/charges to county clerk
- ▷ DOR posts county and municipal certificates of equalized values

August 31

- ▷ DOR certifies percent (%) change in Consumer Price Index (CPI)

2022 Calendar

September 1

- ▷ DOR posts municipal debt limit report (approx.)

September 2

- ▷ DOR posts county and municipal levy limit worksheets (approx.)

September 7

- ▷ DOR updates and posts master list of taxation districts, underlying taxing jurisdictions, and municipal code reports

2022 Calendar

September 15

- ▷ DOR posts 2022 revised estimate & 2023 original estimate shared revenue notices

September 29

- ▷ DOR posts tax incremental certification report

September 30

- ▷ DOR sends
 - ERP budget limit letters
 - Exempt computer aid estimates
 - Video service provider aid estimates

Law Changes



2021 Acts

Complete list of 2021 Acts

▷ docs.legis.wisconsin.gov/2021/related/acts

2021 WI Act 80

Interest and Penalty Waiver

- ▷ Secs. 70.511, 74.35 and 74.37 – effective for 2021 property taxes
- ▷ Waiving the requirement of timely payment when filing certain property tax claims – if taxes were paid by October 1, 2021, or by any installment date if due after October 1, 2021
- ▷ Provides method for local governments to waive interest and penalty for property taxes due in 2021 (similar to 2020)
- ▷ Act 80 – docs.legis.wisconsin.gov/2021/related/acts/80.pdf

2021 WI Act 94

Village of Marathon TID No. 1

- ▷ Sec. 66.1105 – effective December 5, 2021
- ▷ Allows for extending the life of the TID to 33 years
- ▷ Allows for project costs expenditures through January 3, 2023
- ▷ Act 94 – docs.legis.wisconsin.gov/2021/related/acts/94.pdf

2021 WI Act 102

General Transportation Aid (GTA) Reduction

- ▷ Sec. 86.303(5) – effective December 5, 2021
- ▷ If an MFR is not filed timely with DOR – caps the GTA reduction (penalty) for towns and villages
- ▷ Daily reduction may not exceed \$100 for each working day
- ▷ Total reduction may not exceed \$2,200
- ▷ Act 102 – docs.legis.wisconsin.gov/2021/related/acts/102.pdf

2021 WI Act 142

City of Wisconsin Dells TID No. 3

- ▷ Sec. 66.1105 – effective immediately
- ▷ Extends the lifespan through December 31, 2036
- ▷ Allows for project cost expenditures through 2031

2021 WI Act 142

Tax Incremental Finance Reporting

- ▷ Sec. 66.1105 – effective January 1, 2023
- ▷ For each TID, municipalities must annually report:
 - The value of new construction less the value of improvements destroyed or removed
 - An analysis of the impact on property taxes and levy limits
- ▷ For each TID, DOR must annually post the equalized value due to new construction less the value of improvements destroyed or removed
- ▷ Act 142 – docs.legis.wisconsin.gov/2021/related/acts/142.pdf

2021 WI Act 149

Environmental Remediation Tax Incremental Districts

- ▷ Sec. 66.1105(20m) – effective October 1, 2022
- ▷ Amends the definition of "environmental pollution"
 - Defined in sec. 299.01(4)
 - Includes substances that if released into the air, land, or waters of the state due to the redevelopment of an existing structure would be harmful to public health or harmful for commercial or recreational use
- ▷ Act 149 – docs.legis.wisconsin.gov/2021/related/acts/149.pdf

2021 WI Act 151

Property Tax Exemption

- ▷ Sec. 70.11(2) – effective January 1, 2022
- ▷ Property exemption for regional planning commissions created under sec. 66.0309
- ▷ Property owned by a commission prior to October 1, 2021
- ▷ Note: Additional restrictions apply to property subsequently sold/purchased by a commission
- ▷ Act 151 – docs.legis.wisconsin.gov/2021/related/acts/151.pdf

2021 WI Act 162

Interest on claims of excessive assessment/recovery of unlawful property taxes

- ▷ Secs. 74.35(4) and 74.41(4) – effective January 1, 2023
- ▷ Interest paid to taxpayer is average annual discount rate determined by the last auction of six-month U.S. Treasury bills
 - Prior law 0.8%
- ▷ Taxation district can collect from each underlying taxation district its proportionate share of the interest paid
- ▷ Act 162 – docs.legis.wisconsin.gov/2021/related/acts/162

2021 WI Act 175

Loans and repayment assistance

- ▷ Sec. 66.0627– effective March 13, 2022
- ▷ Expands the types of projects eligible for property assessed clean energy (PACE) financing
- ▷ Changes:
 - Requirements for accessing the financing
 - Timing of when a lien attaches to the property
- ▷ Act 175 – docs.legis.wisconsin.gov/2021/related/acts/175

2021 WI Act 196

Housing authorities

- ▷ Sec. 66.1201 and 66.1205 – effective March 20, 2022
- ▷ Impacts first-class city only
- ▷ Related to mixed developments
- ▷ Applies to property wholly or partially owned by such a housing authority before October 1, 2021
- ▷ Act 196 – docs.legis.wisconsin.gov/2021/related/acts/196

2021 WI Act 198

Local land use restrictions

- ▷ Various sections impacted – effective March 20, 2022
 - Review entire Act for details
- ▷ Limitations on annexations and boundary agreements by newly incorporated cities and villages
- ▷ Allows annexation of town territory across county lines

2021 WI Act 198

Local land use restrictions *(cont.)*

- ▷ Limits municipal extraterritorial land division and zoning powers
- ▷ Act 198 – docs.legis.wisconsin.gov/2021/related/acts/198
- ▷ Questions? – contact Municipal Boundary Review at wimunicipalboundaryreview@wi.gov

2021 WI Act 216

Distribution of proceeds from sale of tax delinquent property

- ▷ Sec. 75.36(3)(c) – effective April 2, 2022
- ▷ Entitles former owner to receive net proceeds
- ▷ Removes requirement related to former owner request for payment
- ▷ Requires county to use net proceeds to pay off any lien placed on the property at the time of the sale
- ▷ Act 216 – docs.legis.wisconsin.gov/2021/related/acts/216

2021 WI Act 230

Managed forest land (MFL) program

- ▷ Secs. 77.82, 77.83, and 77. 88 – April 10, 2022
- ▷ Adjusts 20-acre minimum requirement
- ▷ Removes accessory building from list of prohibited improvements
- ▷ Removes minimum three-acre requirement if conditions are met
- ▷ Act 230 – docs.legis.wisconsin.gov/2021/related/acts/230
- ▷ Questions? – contact the Wisconsin Department of Natural Resources, [Forest Tax Help Center](#)

2021 WI Act 233

TID Special Exception

- ▷ Sec. 60.23(32)(b)1 – effective April 10, 2022
- ▷ T. Gibraltar, Door County
- ▷ Act 233 – docs.legis.wisconsin.gov/2021/related/acts/233

MyDORGov



Home Page

R Wisconsin
Dept of Revenue

(S) My DOR Government Account

user information
Edit your user profile and manage your office/access

form filing
View available forms

- PC-205: Request for Sharing of Non-Manufa...
- PE-300: TID Annual Report
- AT-827: Wisconsin Liquor Licenses
- View more...

historical filings
View previously submitted forms

notifications
View recent messages (5 new)

online help
View common questions, how-to videos, DOR contact information, and other helpful resources

reset account
Log out of your account to log in with another email address

Resources and Training



- ▷ MyDORGov online filing help and videos – revenue.wi.gov/Pages/FAQS/slf-vault.aspx

- ▷ Recent webinars
 - [New User Overview](#)
 - [Enhancements/System Changes Overview](#)

Discussion

ARPA-SLFRF

- ▷ Needs?
- ▷ What issues are you running into?

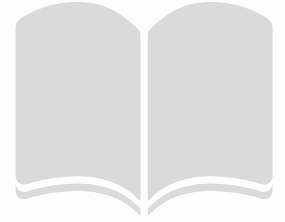
Open Discussion

- ▷ Discussion Items
- ▷ Feedback for SLF
- ▷ Suggestions?

Resources



Email Updates

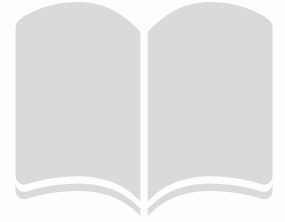


- ▷ Coming soon!
 - Statement of Taxes (SOT) – training for clerks

- ▷ Stay informed!
 - Receive email updates about law changes, filing reminders, updated reports and notifications

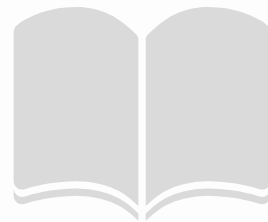
- ▷ To subscribe
 - Municipal officials – revenue.wi.gov/Pages/HTML/lists.aspx
 - County officials – email: otas@wisconsin.gov

Resources



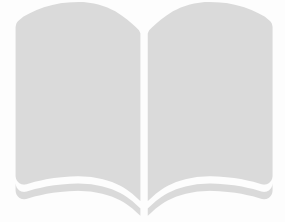
- ▷ DOR website – revenue.wi.gov
- ▷ Online videos – see [DOR Video Center](#)
 - Select "Govt" tab
 - Ex: MyDORGov, TIF, assessment topics (frac sand, use-value)
- ▷ County officials – revenue.wi.gov/Pages/Counties/home.aspx
- ▷ Annual calendar – revenue.wi.gov/DORReports/tvccal.pdf

Resources



- ▷ 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

Resources



- ▷ DOR Twitter – twitter.com/wi_revenue
- ▷ DOR YouTube – youtube.com/user/WIDeptRevenue
- ▷ Social media – what types of social media do you use?
- ▷ State and Local Finance Newsletter – [March 2022
revenue.wi.gov/Pages/SLF/SLF-Newsletters.aspx](https://revenue.wi.gov/Pages/SLF/SLF-Newsletters.aspx)





Mission

Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public, our customers and communities.

Vision

To be the premier agency in providing innovative, accessible resources, and exceptional customer service built on a foundation of trust, inclusivity and creativity.

Values

- Integrity
- Innovation
- Inclusivity
- Knowledge
- Empathy
- Security

Thanks!
Any questions?

