

## Chapter Tax 12

## PROPERTY TAX

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**Tax 12.04 Limitation on property tax levies of towns, villages, cities and counties.** (ss. 60.175, 61.46 (3), 62.12 (4m), 65.07 (2) and 70.62 (4), Stats.) (1) Annually, on or before November 1, the department of revenue will provide each town, village, city and county with a worksheet for determining allowable tax levy which sets forth the prior year's tax levy, prior year adjustments, population adjustment, federal general revenue sharing adjustment and shared tax adjustment. The municipality or county must file a completed copy of said worksheet with the department of revenue on or before December 15 of that year.

(2) Town, village or city tax levies shall consist of the following items from its statement of taxes and indebtedness: special state trust fund loans (C-7), other state special charges (C-8), county special charges (C-9), highway taxes for local purposes (C-10), highway taxes for special benefits and county aid petitions (C-11), all other town, village or city taxes (C-13), overrun (C-14) and underrun (C-15). For the tax levy of 1978, and for subsequent years, the levy for these jurisdictions shall include all the items reportable in Section C of the Statement of Taxes except the following: Metropolitan Sewer District Taxes, Sanitary District Taxes, Public Inland Lake Protection and Rehabilitation District Taxes, and taxes for Tax Incremental Districts.

(3) County levies shall consist of the following items of the county clerk's apportionment sheet: state special charges upon county (B-2), county taxes levied over the entire county (B-3a), county taxes levied against districts for special purposes (B-3b, 3c and 3d). For the tax levy of 1978, and for subsequent years, the levy for counties will include all items on Section B of the County Apportionment Sheet.

(4) The .25 mill amount shall be computed on the state's current equalized value in determining the base for the subsequent year's tax levy. If a municipality's tax levy for the current year as determined in sub. (2) above is less than .25 mill of the state equalized value of the municipality, the department of revenue will determine the municipal-

ity's tax levy prior to adjustments to be the state's equalized value of the municipality multiplied by .25 mills.

(5) "Surplus funds" are those surplus unallocated funds which are available to be applied along with the anticipated revenues to finance the estimated expenditures of the next year. These funds must be in cash or in so liquid a form as to be the equivalent of cash in order to be classed as such surplus unallocated funds. The surplus funds applied to the budget to reduce the tax levy noted above, in sub. (2) for municipalities and sub. (3) for counties, must either be reflected in the formal budget document prepared in accordance with s. 65.90 (1) of the statutes or reflected on the face of the statement of taxes and indebtedness filed with the department of revenue. Supplemental appropriations made during the course of a municipality's or county's fiscal year are not surplus funds applied within the intent and purpose of this law.

(6) The amount needed for retirement of principal and interest on long-term debt must be levied unless sufficient non-property tax receipts were available in a sinking fund created in accordance with s. 67.11 at the time the levy was established. The moneys in the sinking fund must be specifically earmarked for the repayment of general obligation debt which was due in the subsequent year. Such verification of intended use should include records of the legislative body or other tangible evidence that would demonstrate when and for what purpose the non-property tax receipts were placed in the sinking fund.

(7) In the case of a municipality or county assuming ownership of a service from the private sector, the municipality's or county's levy may be increased by the amount of the unreimbursed expenses budgeted for purchase of the functions and operating cost for the first year. If the purchase was made during the current year and the current year's budget provided a full year's funding, there would be no allowable increase in the next levy. If the purchase was made in the current year and the current year's budget provided funding for part of a year's operation, the next year's levy would be allowed to increase by the amount necessary to cover the increase from a part of a year to a full year of operation. Offsetting aids shall be deducted in arriving at the unreimbursed expenses. Also, if borrowed funds were used for the purchase, they shall be deducted in arriving at the allowable increase.

(8) In the case of a municipality assuming a function formerly performed by the county, the municipality's levy may be increased by the amount of the unreimbursed expenses that will be incurred during the first year for performing those functions. In the case of a county assuming a function formerly performed by a municipality, the county's levy may be increased by the amount of the unreimbursed expenses that will be incurred during the first year for performing those functions. For example, if a county takes over the assessing duties of the municipalities, the county would be allowed the unreimbursed operating expenses for the first year. Offsetting aids shall be deducted in arriving at unreimbursed expenses. Also, if borrowed funds were used for the purchase, they shall be deducted in arriving at the allowable tax levy increase.

(9) In the case of a municipality transferring a function to a county, the municipality must reduce its next tax levy by the estimated amount of unreimbursed expenses incurred in the current year performing those

functions. In the case of a county transferring a function to a municipality, the county must reduce its next tax levy by the estimated amount of unreimbursed expenses incurred in the current year performing those functions.

(10) In the case of court judgments and out-of-court settlements, state/federal pollution abatement orders, repair of natural disasters and manufacturing property tax refunds pursuant to s. 70.995 (8) (a), the adjustment allowed will be the unreimbursed expenses. Offsetting aids, borrowed funds and other direct reimbursements will be deducted to arrive at unreimbursed expenses. The adjustments allowed in the current tax levy for the purposes noted above shall be deducted from the next year's tax levy before determining the allowable adjustments for that year.

(11) In cases where the municipality or county has exceeded the allowable tax levy limit without a referendum, the department may deduct the penalty on a prorated basis over the subsequent 3 years. In order for a municipality or county to be eligible for proration, its penalty must exceed the lesser of \$5,000 or 33% of its estimated shared tax payment for the next calendar year after the violation occurred.

(12) A city or village may claim an increase in its levy limitation for the current year for the increased cost of extending services to areas which are annexed after the city or village has adopted its budget for that year. Adjustments allowable include recurring costs funded by local tax revenue which are necessary to the rendering of services, collection of revenue and maintenance of the municipality. Examples of such costs are: police and fire protection; tax assessment; repair and maintenance of streets, storm sewers and street lighting; and garbage collection. Adjustments are not allowable for nonservice costs such as legal fees associated with the annexation, developing the newly annexed area or financing capital projects therein. The documentation supporting an adjustment must include budget detail or official planning reports that verify the anticipated increase in operating costs associated with extending services. If such documents are unavailable, the cost may be projected by dividing the present year recurring costs funded by local tax revenue which are necessary to the rendering of services, collection of revenue and maintenance of the entire city or village by the equalized value of the city or village and multiplying this figure by the equalized value of the newly annexed area.

*History:* Cr. Register, January, 1977, No. 253, eff. 2-1-77; am. (2) and (3), Register, January, 1979, No. 277, eff. 2-1-79; cr. (12), Register, November, 1980, No. 299, eff. 12-1-80.

**Tax 12.05 Temporary assessor certification.** (ss. 73.09 (1) and (6), Stats.) (1) APPROVAL. Temporary assessor certification shall be approved under the following conditions:

(a) The applicant shall not have been temporarily certified previously.

(b) The applicant shall have a job commitment from an elected or appointed assessor, from a firm contracting to make the assessment under ss. 70.05 (2), 70.055, or 70.75, Stats., or a job commitment from the bureau of property tax.

(c) The certified individual signing the assessment roll for a local tax unit of government or county assessor system under s. 70.99, Stats., or

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the applicant's immediate supervisor if in the bureau of property tax, shall be responsible to see that the following conditions are met:

1. The effective start and end dates of temporary assessor certification are adhered to.

2. No more than 2 persons employed by private firms may function as temporary assessors in the same municipality.

(2) APPLICATION. Application for temporary assessor certification shall be in writing and notarized on the form prescribed by the department of revenue.

(3) WHEN VALID. Temporary assessor certification shall become effective upon the mailing of a letter of approval by the department of revenue. Temporary certification shall expire after whichever of the following first occurs:

(a) One hundred days have expired since the certification became effective; or

(b) The results of the first assessor certification examination conducted after the temporary assessor certification became effective are issued.

(4) AUTHORIZED DUTIES. A temporary certified individual shall be authorized to perform in accordance with the Wisconsin property assessment manual, and under the direct supervision of the certified individual in sub. (1) (c), the duties defined for the lowest assessment technician level of local assessor certification under sub. (1) (c).

History: Emerg. cr. eff. 12-31-80; cr. Register, May, 1981, No. 305, eff. 6-1-81.

**Tax 12.06 Duties of assessors.** The following levels of certification for assessors and assessment personnel are established:

(1) ASSESSMENT PERSONNEL. (a) *Assessment technician*. 1. Assessment technician shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, and under the direct supervision of a property appraiser or an assessor, the following duties:

- a. Measuring and listing of land and improvements;
- b. Calculating building cost data from information contained on property record cards;
- c. Posting maps, plats and charts for a property appraiser or assessor;
- d. Collecting data pertaining to construction costs, municipal boundaries and other information for an appraiser or assessor;
- e. Accompanying and assisting an appraiser or assessor in making physical inventories of all types of real and personal property;
- f. Verifying property descriptions on real estate transfer returns by checking records of the county register of deeds;
- g. Classifying of real property according to use.

2. Assessment technician shall not be authorized to serve as a property appraiser, or an assessor 1, assessor 2 or assessor 3.

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(b) *Property appraiser.* 1. Property appraiser shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, and under the direct supervision of an assessor, the duties of an assessment technician and the following duties:

- a. Inspecting residential, mercantile, agricultural and residual classes of real property for assessment purposes;
- b. Assembling pertinent information relative to tangible personal property subject to taxation;
- c. Appraising real and personal property for assessment purposes;
- d. Supervising subordinate assessment staff;
- e. Appearing before municipal board of review as representative of the assessor to give testimony relative to real and personal property assessments.

2. Property appraiser shall not be authorized to serve as assessor 1, assessor 2 or assessor 3.

(2) **ASSESSORS.** (a) *Assessor 1.* 1. Assessor 1 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician and the following duties:

- a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 1 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;
- b. Contacting taxpayers of the assessment district to explain the property assessment laws and procedures under which the property assessments are determined;
- c. Supervising subordinate assessment staff.

2. Assessor 1 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 or assessor 3 as determined by the department of revenue.

(b) *Assessor 2.* 1. Assessor 2 shall be authorized to perform, in accordance with the Wisconsin Property Assessment Manual, any of the duties of a property appraiser, an assessment technician, an assessor 1 and the following duties:

- a. Serving as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 2 as determined by the department of revenue which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;
- b. Supervising subordinate assessment staff.

2. Assessor 2 shall not be authorized to sign the assessment roll as statutory assessor in an assessment district with a degree of complexity requiring the level of assessor 3 as determined by the department of revenue.

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(c) *Assessor 3*. 1. Assessor 3 shall be authorized, in accordance with the Wisconsin Property Assessment Manual, to perform the following duties:

a. Serving as statutory assessor in an assessment district with a degree of complexity as determined by the department of revenue at the level of assessor 3 which shall include responsibility for all assessed values of real and personal property in the assessment district for which he/she is statutory assessor;

b. Policy determination, budgetary formulation and responding to appropriate levels of government involved in the property assessment process;

c. Supervising subordinate assessment staff.

2. Assessor 3 shall not be authorized to sign the assessment roll as statutory assessor in any assessment district with a degree of complexity requiring the level of assessor 1 or assessor 2 as determined by the department of revenue, nor serve on the staff of any assessment district as assessment technician, property appraiser, assessor 1 or assessor 2.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76; emerg. cr. (1) (am), eff. 1-31-80.

**Tax 12.07 Assessment districts.** Based on the complexity of assessment functions, the department of revenue has established, by assessment district, the levels of certification required for statutory assessors as follows:

(1) **COUNTIES.** (a) Counties requiring an assessor 3 level of certification:

- |             |              |                |
|-------------|--------------|----------------|
| 1. Brown    | 6. Outagamie | 10. Walworth   |
| 2. Dane     | 7. Racine    | 11. Washington |
| 3. Kenosha  | 8. Rock      | 12. Waukesha   |
| 4. Marathon | 9. Sheboygan | 13. Winnebago  |

(b) Counties requiring an assessor 2 level of certification:

- |                 |                |                 |
|-----------------|----------------|-----------------|
| 1. Adams        | 19. Green Lake | 37. Polk        |
| 2. Barron       | 20. Iowa       | 38. Portage     |
| 3. Bayfield     | 21. Jackson    | 39. Price       |
| 4. Buffalo      | 22. Jefferson  | 40. Richland    |
| 5. Burnett      | 23. Juneau     | 41. Rusk        |
| 6. Calumet      | 24. Kewaunee   | 42. St. Croix   |
| 7. Chippewa     | 25. LaCrosse   | 43. Sauk        |
| 8. Clark        | 26. Lafayette  | 44. Sawyer      |
| 9. Columbia     | 27. Langlade   | 45. Shawano     |
| 10. Crawford    | 28. Lincoln    | 46. Taylor      |
| 11. Dodge       | 29. Manitowoc  | 47. Trempealeau |
| 12. Door        | 30. Marinette  | 48. Vernon      |
| 13. Douglas     | 31. Marquette  | 49. Vilas       |
| 14. Dunn        | 32. Monroe     | 50. Washburn    |
| 15. Eau Claire  | 33. Oconto     | 51. Waupaca     |
| 16. Fond du Lac | 34. Oneida     | 52. Waushara    |
| 17. Grant       | 35. Ozaukee    | 53. Wood        |
| 18. Green       | 36. Pierce     |                 |

## (c) Counties requiring an assessor 1 level of certification:

- |             |           |              |
|-------------|-----------|--------------|
| 1. Ashland  | 3. Forest | 5. Menominee |
| 2. Florence | 4. Iron   | 6. Pepin     |

## (2) MUNICIPALITIES. (a) Municipalities requiring an assessor 3 level of certification:

1. City of Madison—Dane county
2. City of Milwaukee—Milwaukee and Washington counties.

## (b) Municipalities requiring an assessor 2 level of certification:

1. Town of Allouez—Brown county
2. Town of Ashwaubenon—Brown county
3. Town of Caledonia—Racine county
4. Town of Fitchburg—Dane county
5. Town of Grand Chute—Outagamie county
6. Town of Menasha—Winnebago county
7. Town of Mt. Pleasant—Racine county
8. Village of Brown Deer—Milwaukee county
9. Village of Elm Grove—Waukesha county
10. Village of Fox Point—Milwaukee county
11. Village of Greendale—Milwaukee county
12. Village of Hales Corners—Milwaukee county
13. Village of Menomonee Falls—Waukesha county
14. Village of Shorewood—Milwaukee county
15. Village of Whitefish Bay—Milwaukee county
16. City of Appleton—Calumet, Outagamie and Winnebago counties
17. City of Beaver Dam—Dodge county
18. City of Beloit—Rock county
19. City of Brookfield—Waukesha county
20. City of Cudahy—Milwaukee county
21. City of DePere—Brown county
22. City of Eau Claire—Chippewa and Eau Claire counties
23. City of Fond du Lac—Fond du Lac county
24. City of Franklin—Milwaukee county
25. City of Glendale—Milwaukee county
26. City of Green Bay—Brown county
27. City of Greenfield—Milwaukee county
28. City of Janesville—Rock county
29. City of LaCrosse—LaCrosse county
30. City of Manitowoc—Manitowoc county
31. City of Marshfield—Marathon and Wood counties
32. City of Mequon—Ozaukee county
33. City of Middleton—Dane county
34. City of Monona—Dane county
35. City of Muskego—Waukesha county
36. City of Neenah—Winnebago county
37. City of New Berlin—Waukesha county
38. City of Oak Creek—Milwaukee county
39. City of Oconomowoc—Waukesha county
40. City of Oshkosh—Winnebago county
41. City of Racine—Racine county
42. City of Sheboygan—Sheboygan county
43. City of South Milwaukee—Milwaukee county
44. City of Stevens Point—Portage county
45. City of Sun Prairie—Dane county

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- 46. City of Superior—Douglas county
- 47. City of Waukesha—Waukesha county
- 48. City of Wausau—Marathon county
- 49. City of Wauwatosa—Milwaukee county
- 50. City of West Allis—Milwaukee county
- 51. City of West Bend—Washington county
- 52. City of Wisconsin Rapids—Wood county

(c) Municipalities requiring an assessor 1 level of certification:

All towns, villages and cities not specifically mentioned as requiring an assessor 3 or assessor 2 level of certification shall require an assessor 1 level of certification.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76.

**Tax 12.075 Notice of increased assessment on taxable real property.** (s. 70.365, Stats.) (1) GENERAL. This notice shall be in writing and shall contain the following:

- (a) The authority of the notice of assessment.
  - (b) The amount of the increased assessment or the amount of the previous year's assessment and the amount of the current year's assessment.
  - (c) Date of the meeting of the local board of review.
  - (d) Reason for the change in the assessment.
  - (e) Information notifying the taxpayer of the procedures to be used to object to the assessment.
  - (f) Name and address of the taxpayer.
  - (g) Name of the municipality.
  - (h) A local telephone number the taxpayer may call to obtain information regarding the increased assessment, and appeal procedures before the local board of review.
  - (i) Parcel number and legal description or property address.
- (2) **PRESCRIBED FORM.** The form of this notice shall be prescribed by the department as follows:
- (a) Standard form
  - (b) Manual postcard form
  - (c) Computer postcard form
- (3) **OTHER FORMS.** Any form containing the same information as any of the prescribed forms is acceptable.
- (4) **APPLICABILITY.** Section Tax 12.075 (1), (2) and (3) shall apply to all notices of increased assessment mailed after December 31, 1979.

**History:** Cr. Register, August, 1979, No. 284, eff. 9-1-79.



- (a) The production schedule for the year
- (b) The total remaining defined reserves to be mined
- (c) Prior years actual production.

(3) Definitions. "Production" means tons of natural or crude ore extracted.

Note: An example of the computation described in sub. (1) is as follows:

Calculations:

	<u>1st Yr.</u>	<u>2nd Yr.</u>	<u>3rd Yr.</u>	<u>Total</u>
Total Production	663,000	946,000	1,335,000	
Less: Total production during months of insignificant production	<u>53,000</u>	<u>58,000</u>	<u>15,000</u>	
Total significant production:	<u>610,000</u>	<u>890,000</u>	<u>1,320,000</u>	<u>2,820,000</u>
Net Proceeds	\$400,000	\$500,000	\$800,000	

The weighted average =  $\$ (400,000 \times 610,000 + 500,000 \times 890,000 + 800,000 \times 1,320,000) \div (610,000 + 890,000 + 1,320,000) = \$618,794$

History: Cr. Register, June, 1979, No. 282, eff. 7-1-79.

**Tax 12.28 Review of assessments, claims for refunds.** Additional assessments and claims for refunds for excess net proceed tax payments are subject to the same procedure for review and final determination as additional income tax assessments and claims for refunds under provisions of ch. 71, Stats., as far as the same may be applicable.

History: Cr. Register, June, 1979, No. 282, eff. 7-1-79.

**Tax 12.29 Interest.** For purposes of s. 70.385 (2), Stats., interest shall accrue at the rate of 9% per annum beginning on the original due date.

History: Cr. Register, June, 1979, No. 282, eff. 7-1-79.

**Tax 12.40 Waste treatment facilities (industrial).** (s. 70.11 (21), Stats.) (1) **STATUTE.** (a) The general property tax exemption for a waste treatment facility is contained in s. 70.11 (21), Stats.

(b) Property purchased or upon which construction began prior to July 31, 1975 shall be subject to s. 70.11 (21), 1973 Stats. Property purchased or upon which construction began on July 31, 1975 or thereafter shall be subject to s. 70.11 (21), 1975 Stats. and must be approved by the department.

(2) **APPROVAL.** (a) Requests for approval by industrial or commercial concerns for each waste treatment facility shall be made by completing the form entitled "Application for Exemption of Waste Treatment Facility". The completed form is due February 1 of each year and is to be filed annually even though in years subsequent to purchase or construction no capital changes have occurred to the waste treatment facility. All actual costs of purchase or construction of the facility must be reflected on this form.

(b) The completed form "Application for Exemption of Waste Treatment Facility" should be sent to the Bureau of Property Taxes, Division of State/Local Finance, Wisconsin Department of Revenue, 201 East Washington Avenue, Madison, WI 53702.

(3) **INDUSTRIAL WASTE TREATMENT FACILITY EXEMPTION.** (a) The words "waste", "treatment" and "facility" are deemed to have the following meanings:

1. *Waste*; means that which is left over as superfluous, discarded or fugitive material. In addition, "industrial waste" is defined by reference to s. 144.01 (9), Stats., as liquid or other wastes resulting from any process of industry, manufacture, trade, business or the development of any natural resource. "Air contaminant" is defined by reference to s. 144.30 (1), Stats., as dust, fumes, mist, liquid, smoke, other particulate matter, vapor, gas odorous substances or any combination thereof but shall not include uncombined water vapor.

2. *Treatment*; means removing, altering or storing waste.

3. *Facility*; means tangible property that is built, constructed or installed as a unit so as to be readily identifiable as directly performing a waste treatment function.

4. *Waste treatment facility* means tangible property that is built, constructed or installed as a unit so as to be readily identifiable as directly removing, altering or storing leftover, superfluous, discarded or fugitive material. Monitoring equipment which is not a component or integral part of a waste treatment facility is not exempt.

(b) The exemption for industrial waste treatment facilities does not extend to "unnecessary siltation" resulting from operations such as the washing of vegetables or raw food products, gravel washing, stripping of lands for development of subdivisions, highways, quarries and gravel pits, mine drainage, cleaning of vehicles or barges or gross neglect of land erosion" (s. 144.01 (10), Stats.).

(c) The exemption also does not apply to conversion of an industrial furnace from one type of fuel to another type of fuel. The exemption does not apply to the increased height of a smoke stack to diffuse emissions over a wide area or increments to property held for the production of income but which may be indirectly related to pollution abatement. However, the installation of a scrubber or electrostatic precipitator in a smoke stack could qualify for exemption.

**History:** Cr. Register, June, 1979, No. 282, eff. 7-1-79. r. (3) (d), Register, March, 1980, No. 291, eff. 4-1-80.

**Tax 12.50 Exempt solar and wind energy systems.** (s. 70.111 (18), Stats.) (1) **APPLICABILITY.** The general property tax exemption applies whether the solar and wind energy systems certified by the department of industry, labor and human relations under s. 101.57 (4), Stats., are deemed personal property or are so affixed to the realty as to be classified as real estate.

(2) **CLAIMS FOR EXEMPTION, PROCEDURE.** Upon certification by the department of industry, labor and human relations the owner of the solar and wind energy system shall submit a claim for exemption on forms prescribed by the department of revenue to the assessor for the taxation district in which the system is located.

(3) **WHEN VALID.** An exemption shall become effective when both of the following conditions are met:

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(a) The certification under s. 101.57 (4), Stats., shall be effective prior to the January 1 assessment date for which the exemption is claimed.

(b) The claim for exemption shall be submitted to the assessor no later than the April 1 immediately following the assessment date for which the exemption is claimed.

(4) **TERMINATION.** This rule shall terminate December 31, 1995.

**History:** Emerg. cr. eff. 12-31-80; cr. Register, May, 1981, No. 305, eff. 6-1-81.