

## DEPARTMENT OF REVENUE

199

Tax 12

## Chapter Tax 12

## PROPERTY TAX

Tax 12.04	Limitation on property tax levies of towns, villages, cities and counties (p. 199)	Tax 12.20	Net proceeds occupational tax on metal mining (p. 207)
Tax 12.05	Temporary assessor certification (p. 201)	Tax 12.21	Reports, due date (p. 207)
Tax 12.06	Duties of assessors (p. 202)	Tax 12.22	Confidentiality of information (p. 208)
Tax 12.065	Continuing education requirements for recertification of assessors and assessment personnel (p. 204)	Tax 12.23	Basis for depreciation and amortization (p. 208)
Tax 12.07	Assessment districts (p. 204-5)	Tax 12.25	Deductions for expenses incurred by other than person taxed (p. 208)
Tax 12.075	Notice of increased assessment on taxable real property (p. 204-6)	Tax 12.27	Three year averaging rule (p. 208)
Tax 12.08	Review of equalized value of taxable general property by counties (p. 205)	Tax 12.28	Review of assessments, claims for refunds (p. 209)
Tax 12.10	Examination of manufacturing property report forms, confidentiality (p. 207)	Tax 12.29	Interest (p. 209)
		Tax 12.40	Waste treatment facilities (industrial) (p. 209)
		Tax 12.50	Exempt solar and wind energy systems (p. 210)

**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 .75 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 .75 mill of the state equalized value of the

## Tax 12

municipality, the department of revenue will determine the municipality's tax levy prior to adjustments to be the state's equalized value of the municipality multiplied by .75 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

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

(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.

## Tax 12

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.

(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 12.065 Continuing education requirements for recertification of assessors and assessment personnel.** (ss. 73.09 (1) and (4), Stats.) (1) DEFINITIONS. (a) "Accredited institution of higher education" means schools accredited by one of the regional institutional accrediting commissions or associations which have been recognized by the U.S. department of education or a law school accredited by the American bar association.

(b) "Appraisal instruction" means programs which consist of appraisal knowledge which is broad based and essential to assessors and assessment personnel in performing the appraisal function.

(c) "Committee" means the advisory committee appointed by the department from, but not limited to, the following groups: the department; league of Wisconsin municipalities, the assessor's section; the Wisconsin association of assessing officers; county assessor systems; the vocational technical school program; the alliance of cities; private appraisal firms or individuals.

(d) "Continuing education" means those hours and subject areas of classroom instruction established for each level of assessor certification and approved by the department to meet minimum requirements for recertification.

(e) "Credit program" means a course which can be applied toward an associate degree or higher degree at an accredited institution of higher education.

Register, February, 1982, No. 314

(f) "Evidence of attendance" means an official transcript, student grade report, or department approved certificate showing satisfactory completion of educational programs.

(g) "Hour" means a period of 50 minutes of actual classroom instruction and shall not include time spent in writing tests and examinations.

(h) "Noncredit program" means an educational program or training session which does not satisfy requirements for an associate degree or higher degree at an accredited institution of higher education.

(i) "Property tax law" or "management instruction" means programs which consist of assessment administration knowledge which is broad based and essential to assessors in performing the assessment function. This does not include offerings in mechanical office equipment and business skills such as typing, speedreading, memory development or personal motivation.

(j) "Recertification" means the reissuance of a certificate by the department to previously certified assessment personnel.

(k) "Recertification period" means the 5 years preceding the expiration of the applicant's current certification.

(l) "Satisfactory completion" means receiving a passing grade for a credit program or physical attendance at a noncredit program. Attendance at a credit program on an audit basis does not satisfy the requirement of satisfactory completion.

(2) REQUIREMENTS. Continuing education requirements shall include:

(a) The program shall be approved by the department prior to attendance.

(b) The program shall be attended and completed not earlier than 5 years preceding the expiration of the applicant's current certification period. For certifications issued after January 1, 1981, the earliest program attended may not begin prior to the date of issuance of the applicant's current certification.

(c) The program shall be attended and completed not later than 2 months prior to the expiration of the applicant's current certification period.

(d) The program shall be at least 2.5 hours in length.

(e) An applicant or instructor may apply continuing education hours only once for the same program during any given recertification period.

(f) The minimum hours and subject areas of classroom instruction required by certification level are as follows:

1. Continuing education is not required to be recertified at the assessment technician level.

2. Twenty hours of continuing education programs in appraisal instruction shall be required for recertification at the property appraiser level.

3. Thirty hours of continuing education programs shall be required for recertification at the assessor 1 and 2 levels. A minimum of 15 hours

shall be in appraisal instruction and a minimum of 15 hours shall be in property tax law or management instruction.

4. Thirty hours of continuing education programs shall be required for recertification at the assessor 3 level. A minimum of 3 hours shall be in appraisal instruction and a minimum of 27 hours shall be in property tax law or management instruction.

5. Programs may jointly meet requirements for applicants holding multiple certifications.

(3) DUTIES. The department and the committee shall be authorized to perform the following duties in administering the continuing education program:

(a) The department shall:

1. Appoint the committee to staggered 2-year terms. The maximum committee membership shall be 15, containing a minimum of 3 department members.

2. Assign the duties of committee chairperson and committee secretary to department members.

3. Call committee meetings as needed and maintain all committee records.

4. Review recommendations by the committee and notify interested parties of the decisions.

5. Reimburse the ordinary and necessary expenses of the committee members or duly authorized representatives in the performance of committee business.

6. Investigate any sponsor or instructor upon receipt of a complaint from an interested person.

7. Give written notification with the reason for such action if, after investigation and review, the department denies or deems it proper to withdraw its approval of any educational program or instructor. The sponsor or instructor may request a hearing before the department.

(b) The committee shall:

1. Meet as needed at the request of the committee chairperson. A minimum of 7 members shall be required to conduct business and decisions shall be made on the basis of a majority vote of the members in attendance.

2. Review materials submitted to the department and recommend approval or disapproval based on the subject area of the program, the qualification of the instructor and the number of hours in each program.

(4) INVESTIGATION AND REVIEW. The department with the assistance of the committee may review approved educational programs and instructors. The method of review shall be determined by the department in each case and may consist of one or more of the following:

(a) Consideration of information available from federal, state or local agencies, private organizations or agencies, or interested persons.

(b) Conferences with officials or representatives of the sponsor involved or with former students.

(c) Public hearing regarding the educational program or instructor involved, with adequate written notice to the sponsor or instructor or both.

(d) Investigation by visitation to the school program or session.

(5) APPROVAL. Requirements for approval of hours, subject areas, instructors and certification of attendance at programs are as follows:

(a) Credit program approval may be requested by the school or an individual.

1. An application for approval shall be submitted at least 60 days prior to commencement of the program on a form provided by the department. The department may require the following information and materials:

- a. The department in the school which is offering the course.
- b. The method of instruction for each course.
- c. The course number and titles.
- d. Detailed outlines of each course with specific allocations of classroom hours to each topic.
- e. A current school bulletin.

2. Program approvals shall be for a maximum of 15 months and shall expire on the first September 30 occurring 3 or more months from the date of initial approval. A school shall submit an application for reapproval to the department prior to July 30 each year. Approval for a credit course to an individual shall be valid for the specific session requested and only for the individual making the request.

3. Individuals attending the course shall provide evidence of satisfactory completion to the department within 30 days of the conclusion of the course.

(b) Noncredit program approval may be requested by a school or a program sponsor.

1. An application for approval shall be submitted at least 60 days prior to the commencement of the program on a form provided by the department. The department may require the following information and materials:

- a. All applicable information listed in sub. (5) (a) 1.
- b. The name of the sponsoring organization.
- c. Copies of program announcements and promotional material.
- d. Names and qualifications of instructors of noncredit program.

2. Instructors shall be experienced in the subject which they are teaching; the department may limit its approval to specific content areas set forth in sub. (1) (b) and (i). As a minimum the instructor shall be a person, who, in the judgment of the department is qualified by experi-

ence, or education, or both to supervise a course of study within the legislative intent of this section.

3. Where the department deems it appropriate, initial approval of noncredit programs may be given without specific information concerning dates, times, locations and instructors, but this information shall be provided no later than 30 days prior to the beginning of the approved program. These approvals shall expire on the first September 30 occurring 3 or more months from the date of initial approval. Applications for reapproval shall be submitted to the department prior to July 30 each year.

4. Additional criteria for approval and reapproval of noncredit programs are as follows:

a. Applicants for approval shall not discriminate against anyone on the basis of sex, race, religion, age, physical disability or national origin in their educational programs.

b. The department shall approve only those programs whose primary emphasis is in the area of appraisal, property tax law, or management instruction. The number of hours of continuing education approved for a course will be only the actual number of hours of instruction which deal directly with appraisal, property tax law, or management areas.

c. The department may refuse approval if in its judgment the attendance at the program cannot be adequately monitored.

5. The sponsor or school shall provide evidence of attendance as follows:

a. Certificates of attendance on forms prescribed by the department, signed by authorized persons whose signatures are on file with the department and dated on the last class attended by the student, shall be given to all currently certified personnel who meet attendance requirements. This shall be completed within 10 days after the last class.

b. The approved instructor or the sponsor shall submit to the department a notarized list of those persons satisfactorily completing noncredit education programs which also certify that the named students personally attended the minimum required classroom instruction. The notarized list shall be furnished within 10 days following completion of the program. A school or sponsor shall maintain records to establish the attendance record submitted for continuing education programs for 5 years.

6. Students shall register for the complete educational program, attend the whole program, and receive a certificate for the hours for which the program was approved, except that a student who is forced by an emergency to leave a program may be given a certificate for the hours actually attended but not for less than 2.5 hours. Sponsors may make arrangements for make-up classes to enable students to meet attendance requirements.

7. It shall be misconduct under s. 73.09 (7), Stats., for certified assessors or assessment personnel who are involved as instructors or sponsors of noncredit courses to advertise or represent to the public that programs and instructors have been approved by the department when such approval has not been granted in writing by the department.



(6) All correspondence to the department shall be sent to:

Wisconsin Department of Revenue  
Committee on Continuing Assessor Education  
c/o Assessor Certification and Training Unit  
Box 8933 125 S. Webster  
Madison, WI 53708

**History:** Emerg. cr. eff. 7-31-81; cr. Register, February, 1982, No. 314, eff. 3-1-82.

**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

## Tax 12

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
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.

Register, February, 1982, No. 314

**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.