

## Chapter Tax 12

### PROPERTY TAX

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#### Tax 12.05 Temporary assessor certification.

(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 s. 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 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. The letter of approval shall be mailed within 5 business days of receipt by the department of an application as described in sub. (2). 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).

**Note:** This section interprets s. 73.09 (1) and (6), Stats.

**History:** Emerg. cr. eff. 12-31-80; cr. Register, May, 1981, No. 305, eff. 6-1-81; am. (3) (intro.), Register, January, 1985, No. 349, eff. 2-1-85.

#### Tax 12.055 Assessor certification examinations.

(1) EXAMINATIONS. Assessor certification examinations shall be held at the discretion of the department of revenue.

(2) RESULTS. Individuals who have taken an assessor certification examination shall be notified as to whether the individual has passed or failed that examination within 25 business days after the exam.

**Note:** This section interprets s. 73.09 (5), Stats.

**History:** Cr. Register, January, 1985, No. 349, eff. 2-1-85.

**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.

(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 the individual 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 the individual 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.

(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 the individual 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; am. (2) (a) 1. a., (2) (b) 1. a. and (2) (c) 1. a., Register, January, 1985, No. 349, eff. 2-1-85.

### **Tax 12.065 Continuing education requirements for recertification of assessors and assessment personnel.**

(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.

(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.

(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 approved upon the following conditions:

1. Courses offered by accredited institutions in appraisal instruction and in property tax law or management instruction are automatically approved.

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

(b) Noncredit program approval may be requested by a school or a program sponsor by following the procedures indicated below:

1. An application for approval shall be submitted at least 30 days prior to the commencement of the program on a form provided by the department. The department shall require the following information and materials:

- a. The program title.
- b. Name and qualifications of instructor.
- c. The name of the sponsoring organization.

d. Detailed outlines of each course with specific allocation of classroom hours to each topic.

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 experience 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 three 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 non-credit 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 education 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 in 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 certifies 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 five 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.

8. The school or program sponsor submitting a completed application as described in par. (b) 1. shall be notified of the department's decision to approve or refuse to approve the application not less than 5 days prior to the commencement of the program.

**(6) ADDRESS.** 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  
 PO Box 8933  
 2135 Rimrock Road  
 Madison, WI 53708-8933

**Note:** This section interprets s. 73.09 (1) and (4), Stats.

**History:** Emerg. cr. eff. 7-31-81; cr. Register, February, 1982, No. 314, eff. 3-1-82; cr. (5) (a) 4. and (b) 8., Register, January, 1985, No. 349, eff. 2-1-85; am. (1) (i), r. and recr. (5), Register, January, 1989, No. 397, eff. 2-1-89; am. (5) (b) 1. intro. and 8., Register, October, 1995, No. 478, eff. 11-1-95; correction in (6) made under s. 13.93 (2m) (b) 6., Stats., Register November 2002 No. 563.

**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  |
| 5. Milwaukee |              |                |

(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 Bristol—Kenosha county
3. Town of Caledonia — Racine county
4. Town of Grand Chute — Outagamie county
5. Town of Menasha—Winnebago county
6. Town of Mt. Pleasant—Racine county
7. Town of Salem—Kenosha county
8. Town of Somers—Kenosha county
9. Village of Ashwaubenon—Brown county

10. Village of Brown Deer—Milwaukee county
11. Village of Elm Grove—Waukesha county
12. Village of Fox Point—Milwaukee county
13. Village of Greendale—Milwaukee county
14. Village of Hales Corners—Milwaukee county
15. Village of Menomonee Falls—Waukesha county
16. Village of Pleasant Prairie—Kenosha county
17. Village of Shorewood—Milwaukee county
18. Village of Twin Lakes—Kenosha county
19. Village of Whitefish Bay—Milwaukee county
20. City of Appleton—Calumet, Outagamie and Winnebago counties
21. City of Beaver Dam—Dodge county
22. City of Beloit—Rock county
23. City of Brookfield—Waukesha county
24. City of Cudahy—Milwaukee county
25. City of DePere—Brown county
26. City of Eau Claire—Chippewa and Eau Claire counties
27. City of Fitchburg—Dane county
28. City of Fond du Lac—Fond du Lac county
29. City of Franklin—Milwaukee county
30. City of Glendale—Milwaukee county
31. City of Green Bay—Brown county
32. City of Greenfield—Milwaukee county
33. City of Janesville—Rock county
34. City of Kenosha—Kenosha county
35. City of LaCrosse—LaCrosse county
36. City of Manitowoc—Manitowoc county
37. City of Marshfield—Marathon and Wood counties
38. City of Mequon—Ozaukee county
39. City of Middleton—Dane county
40. City of Monona—Dane county
41. City of Muskego—Waukesha county
42. City of Neenah—Winnebago county
43. City of New Berlin—Waukesha county
44. City of Oak Creek—Milwaukee county
45. City of Oconomowoc—Waukesha county
46. City of Oshkosh—Winnebago county
47. City of Racine—Racine county
48. City of Sheboygan—Sheboygan county
49. City of South Milwaukee—Milwaukee county
50. City of Stevens Point—Portage county
51. City of Sun Prairie—Dane county
52. City of Superior—Douglas county
53. City of Waukesha—Waukesha county
54. City of Wausau—Marathon county
55. City of Wauwatosa—Milwaukee county
56. City of West Allis—Milwaukee county
57. City of West Bend—Washington county
58. 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; am. (2) (b), Register, January, 1985, No. 349, eff. 2-1-85; am. (2) (b), Register, June, 1996, No. 486, eff. 7-1-96.

**Tax 12.073 Estimated fair market value on real and personal property tax bills. (1) DEFINITIONS.** For purposes of administering s. 74.09, Stats., the following terms are defined:

(a) "Assessment ratio" means the decimal fraction rounded to the nearest ten thousandth obtained when the assessed value of all taxable nonmanufacturing property as taken from the clerk's statement of assessment filed with the department is divided by



the value of all taxable nonmanufacturing property in the taxation district as determined by the department of revenue prior to adjustments under s. 70.57, Stats.

(b) "Estimated fair market value of real property" means the result rounded to the nearest \$100 obtained when the total assessed value of a parcel of real property, including forest crop lands assessed per s. 77.04, Stats., and managed forest croplands assessed under s. 77.84, Stats., as shown on the tax bill is divided by the assessment ratio furnished to the clerk by the department of revenue.

(c) "Estimated fair market value of personal property" means the result rounded to the nearest \$10 obtained when the total assessed value of the personal property as shown on the tax bill is divided by the assessment ratio furnished to the clerk by the department of revenue.

(d) "Taxation district" means any whole or portion of a municipality lying within a county.

(2) REQUIREMENTS. (a) The department of revenue shall furnish the assessment ratio to every taxation district clerk on the department's final statement of assessment for the taxation district.

(b) The clerk of the taxation district shall use the assessment ratio furnished by the department to calculate the estimated fair market value shown on the tax bills. The prescribed statements provided by the department are not intended to restrict taxpayers from appealing their assessment if the estimated fair market value exceeds the assessment by less than 10%.

**Note:** Option A

In addition to the assessed value, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this tax bill.

This estimated fair market value has been calculated by dividing the assessed value shown on this tax bill by the average assessment ratio of \_\_\_\_\_ furnished by the Wisconsin department of revenue. The department calculated this ratio by dividing the total January 1 local assessed value by the total January 1 state's equalized value of your taxation district. If you believe that the estimated fair market value exceeds by at least 10% the amount of money for which your property could have been sold on January 1 of the year shown at the top of this tax bill contact your local assessor or, in the case of manufacturing property, contact the manufacturing section of the department of revenue in your area.

**Note:** Option B

In addition to the assessed value shown, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate market value of your property as of January 1 of the year shown at the top of this tax bill.

This estimated fair market value has been calculated by dividing the assessed value shown on this tax bill by the average assessment ratio in your taxation district as furnished by the Wisconsin department of revenue.

The department calculated this ratio by dividing the total January 1 local assessed value by the total January 1 state's equalized value of your taxation district. If you believe that the estimated fair market value exceeds by at least 10% the amount of money for which your property could have been sold on January 1 of the year shown at the top of this tax bill contact your local assessor, or in the case of manufacturing property, contact the manufacturing section of the department of revenue in your area.

**Note:** This section interprets s. 74.09, Stats.

**History:** Cr. Register, August, 1982, No. 320, eff. 9-1-82; am. (1) (b) and (2) (b), Register, January, 1989, No. 397, eff. 2-1-89; correction in (1) (intro.) made under s. 13.93 (2m) (b) 7., Stats., Register November 2002 No. 563.

**Tax 12.075 Notice of increased assessment on taxable real property.** (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. Subsections (1), (2) and (3) shall apply to all notices of increased assessment mailed after December 31, 1979.

**Note:** This section interprets s. 70.365, Stats.

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

**Tax 12.08 Review of equalized value of taxable general property by counties.** (1) DEFINITIONS. (a) "Equalized value" means the value of taxable general property of any county, city, village, or town, so determined by the department according to s. 70.57, Stats.

(b) "Secretary" means the secretary of the department of revenue or designee.

(c) "Department" means the department of revenue.

(d) "Appeal" means the complaint to the department of revenue by a county to the equalized value established by the department.

(2) INTRODUCTION. (a) The equalized value of taxable general property in the several counties of the state, made by the department under s. 70.57, Stats., may be reviewed, and a redetermination of the value of such property may be made by the department upon appeal. The filing of such appeal in the manner hereinafter provided shall impose upon the secretary the duty under powers conferred by s. 70.57 (2), Stats., to review the county equalized value complained of and if, in the secretary's judgment, based upon the sworn testimony, evidence and record made upon the hearing of such appeal, the secretary finds such equalized value of the county to be unequal and discriminatory, the secretary shall determine the correct such valuation to bring it into substantial compliance with the law.

(b) Section Tax 12.08 governs the making and filing of complaints by counties, the attendance of witnesses, the production of books, records and papers, and the mode of procedure used.

(3) AUTHORIZATION OF APPEALS. To authorize the appeal an order or resolution directing the same to be taken shall be adopted by the county board of the county taking such appeal at a lawful meeting of such body. When an appeal shall have been authorized the prosecution thereof shall be in charge of the chairperson of the county board, or county administrator if so provided, unless otherwise directed by the governing body.

(4) FORM OF APPEAL. To accomplish such appeal there shall be filed in the office of the secretary within 90 days after the date of determining the equalized value by the department, an appeal in writing which shall set forth:

(a) That the county, naming the same, appeals to the secretary from the equalized value established by the department, specifying the date of such assessment.

(b) Whether such appeal is for the purpose of obtaining a review and redetermination of the equalized value of all the taxation districts of the county or of particular districts only, therein specified.

(c) Whether review and redetermination is desired as to real estate, or as to personal property, or both.

(d) That such appeal has been authorized by a resolution of the county board of the county in whose behalf such appeal is taken, and a copy of said resolution is included.

(e) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon such appeal, and shall contain allegations alleging specifically in what respects the equalized value assessment is in error.

(f) The appeal shall be verified by the chairperson of the county board, or county administrator if so provided in the manner that pleadings in courts of record may be verified.

**(5) HEARING.** (a) As soon as practicable, the secretary shall set a time and place for hearings of such appeal. At least 10 days before the time set for such hearings, the secretary shall cause notice thereof to be mailed by certified mail to the county clerk of the county that has appealed.

(b) All proceedings shall be taken in full by a stenographer or by a recording device, a list shall be kept of the persons speaking and the order in which they speak. The secretary may order that a transcription be made, and in case of further appeal to Dane county circuit court it shall be made. Copies of the transcript shall be supplied to anyone requesting the same at the requestor's expense.

(c) The secretary shall hear upon oath all persons who appear in relation to the appeal, and on such hearing shall proceed as follows:

1. The secretary shall swear all persons testifying at the appeal hearing and may consider evidence and oral testimony submitted under oath.

2. The secretary may examine any person representing the county or the department and the county may examine any person representing the department.

3. The county representative and witnesses shall be the first to be heard.

4. The secretary shall, upon request of the county, furnish an abstract or copy of the information used by the department in arriving at the county equalized value. This includes statistics compiled by the department regarding sales and appraisal analysis, new construction, annexation, and other factors bearing on the county equalized value.

5. The department shall be prepared to present to the secretary the equalized values of all general property subject to taxation in the tax districts and shall provide evidence and oral testimony as is necessary regarding the department's valuation procedures and methodology used to arrive at the county equalized value.

6. The hearing may be adjourned, at the discretion of the secretary, as often and to such times and places as may be necessary in order to determine the facts.

7. The county's equalized values determined by the department under s. 70.57, Stats., are prima facie correct.

8. If satisfied that no substantial injustice has been done in the county equalized value assessment appealed from, the secretary may dismiss such appeal. If satisfied that substantial injustice has been done in the equalized value assessment, the secretary shall determine to revalue the tax district or districts which the secretary deems necessary, in a manner which in the secretary's judgment is best calculated to secure substantial justice.

**(6) REDETERMINATION OF COUNTY EQUALIZED VALUE.** The secretary shall make careful investigation of the value of taxable general property in the several tax districts to which such review and redetermination shall extend, in any manner which in good judgment is best calculated to determine the fair, equalized value of such property.

**(7) DECISION OF THE SECRETARY.** (a) The secretary shall make the final determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk and mail by certified mail a like copy to the attorney of the county appealing.

(b) In such determination the secretary shall set forth the relative value of the taxable general property in each such tax district as found, and what sum, if any, shall be added to or deducted from

the aggregate value of taxable property in each such county and tax district as fixed in the determination of the department under s. 70.57, Stats., from which such appeal was taken in order to produce a relatively just and equitable county equalized value. The determination of the secretary shall be final and correction, if any, shall be made in the following year as specified in s. 70.57 (1), Stats.

**Note:** Further appeal from the determination made by the department is specified in s. 70.57 (2), Stats., as follows: "Appeal from the determination of the department shall be by writ of certiorari to the circuit court of Dane county within 90 days after the determination and shall be placed at the head of the circuit court calendar for an early hearing."

**Note:** This section interprets s. 70.57 (2), Stats.

**History:** Cr. Register, June, 1979, No. 282, eff. 7-1-79; corrections made under s. 13.93 (2m) (b) 5., Stats., Register, October, 1995, No. 478.

#### **Tax 12.10 Examination of manufacturing property report forms, confidentiality.**

**(1)** Manufacturing property report forms that must be completed by all manufacturers and returned to the department according to s. 70.995 (12), Stats., are confidential records. Self reporting forms for personal property required by s. 70.35 (3), Stats., are confidential records of the assessor's office.

**(2)** Manufacturing property report forms shall be deemed privileged information, for use by the department and for use in any public hearing regarding the property assessment. Local assessors and their agents view the report forms submitted regarding property in the jurisdiction the assessor represents. Government agencies may view the report forms for use in acquiring real property for public purposes.

**(3)** Upon presentation of appropriate identification by the person allowed to make the examination, the report forms may be examined only at the district property assessment office.

**Note:** This section interprets ss. 70.35 (3) and 70.995 (12), Stats.

**History:** Cr. Register, March, 1979, No. 279, eff. 4-1-79.

#### **Tax 12.20 Net proceeds occupational tax on metal mining, taxable year.**

The taxable year adopted by the person engaged in mining metalliferous minerals in this state for purposes of the "net proceeds occupational tax report" shall correspond to the year adopted by that person for Wisconsin franchise and income tax purposes.

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

#### **Tax 12.21 Indexed mining net proceeds tax rate schedule.**

**(1)** Section 70.375 (5), Stats., prescribes the tax rates to be applied to the net proceeds of the mine of persons engaged in mining metalliferous minerals for taxable years 1981 and 1982.

**(2)** Section 70.375 (6), Stats., provides that "*For calendar year 1983 and corresponding fiscal years and thereafter, the dollar amounts in sub. (5) and s. 70.395 (1) to (2) (i) shall be changed to reflect the percentage change between the gross national product deflator for June of the current year and the gross national product deflator for June of the previous year, as determined by the U.S. department of commerce as of December 30 of the year for which the taxes are due, except that no annual increase may be more than 10%. The revised amounts shall be rounded to the nearest whole number divisible by 100 and shall not be reduced below the amounts under sub. (5) on November 28, 1981. Annually, the department shall adopt any changes in dollar amounts required under this subsection and incorporate them into the appropriate tax forms.*"

**Note:** This section interprets s. 70.375 (5) and (6), Stats.

**History:** Cr. Register, June, 1983, No. 330, eff. 7-1-83.

#### **Tax 12.22 Confidentiality of information.**

Any information received for the taxable year 1981 and thereafter shall not be divulged except as provided in s. Tax 1.11.

**Note:** This section interprets s. 70.375 (2) (b), Stats.

**History:** Cr. Register, June, 1983, No. 330, eff. 7-1-83; correction made under s. 13.93 (2m) (b) 7., Stats., Register November 2002 No. 563.

#### **Tax 12.23 Basis and amount of deduction for depreciation and amortization.**

**(1)** The basis for depreciation and

amortization of the property eligible for such write-offs prior to January 1, 1981 under s. 70.375 (4) (k), Stats., 1979, for mines operated during the taxable year 1977 shall be their net book value as of the beginning of that year provided that the straight line method for computing the expense was used for book purposes. If the straight line method was not used the basis shall be recomputed as if it was used.

(2) The amount of the deduction for depreciation on property first eligible for depreciation on or after January 1, 1981 is limited to amounts allowable under s. 71.04 (15), Stats.

**Note:** 1987 Wis. Act 27 repealed s. 71.04 (15), Stats.

**Note:** This section interprets s. 70.375 (4) (k), (L), Stats., 1979 s. 70.375 (4) (k).

**History:** Cr. Register, June, 1979, No. 282, eff. 7-1-79; am. Register, June, 1983, No. 330, eff. 7-1-83.

**Tax 12.25 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; renum. from Tax 12.28, Register, June, 1983, No. 330, eff. 7-1-83.

#### **Tax 12.40 Waste treatment facilities – industrial.**

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

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

1. “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.

2. “Treatment” means removing, altering or storing waste.

3. “Waste” means that which is left over as superfluous, discarded or fugitive material. In addition, “*industrial wastes*” is defined by reference to s. 281.01 (5), Stats., as including 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. 285.01 (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.

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.

(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” as provided in s. 281.01 (7), Stats.

(c) The exemption for industrial waste treatment facilities does not apply to conversion of an industrial furnace from one type of fuel to another type of fuel, or 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.

(d) The exemption for industrial waste treatment facilities does not apply to monitoring equipment that is not a component or integral part of a waste treatment facility.

**Note:** Section Tax 12.40 interprets s. 70.11 (21), Stats.

**History:** Cr. Register, June, 1979, No. 282, eff. 7-1-79, r. (3) (d), Register, March, 1980, No. 291, eff. 4-1-80; corrections in (2) (b) and (3) made under s. 13.93 (2m) (b) 6. and 7., Stats., Register, June, 1987, No. 378; r. (1) (b), am. (2) (a) and (3) (a) 1., cr. (2) (c), Register, January, 1989, No. 397, eff. 2-1-89; CR 02-053: r. (2), renum. (3) (a) 1. and 3. to be (3) (a) 3. and 1. and am., am. (3) (a) 2., 4., (b) and (c), cr. (3) (d) Register November 2002 No. 563, eff. 12-1-02; corrections in (3) (a) 1. and (b) made under s. 13.93 (2m) (b) 7., Stats., Register November 2002 No. 563.

#### **Tax 12.50 Exempt solar and wind energy systems.**

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

**Note:** 1985 Wis. Act 120 repealed s. 16.957 (4), Stats., as renumbered from s. 101.57 (4) by 1983 Wis. Act 27.

(2) **CLAIMS FOR EXEMPTION, PROCEDURE.** Upon certification by the department of commerce 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:

(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.

**Note:** 1985 Wis. Act 120 repealed s. 16.957 (4), Stats., as renumbered from s. 101.57 (4) by 1983 Wis. Act 27.

(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.

**Note:** This section interprets s. 70.111 (18), Stats.

**History:** Emerg. cr. eff. 12-31-80; cr. Register, May, 1981, No. 305, eff. 6-1-81; corrections in (1) and (2) made under s. 13.93 (2m) (b) 6., Stats. Register November 2002 No. 563.