

**Chapter Tax 53**  
**PLAT REVIEW FEES**

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**Note:** Chapter Tax 53 was created as an emergency rule effective June 1, 1997. Chapter ATCP 53 as it existed on September 30, 1997 was repealed and a new chapter Tax 53 was created effective October 1, 1997.

**Tax 53.01 Applicability.** The department shall review preliminary, final or assessors' plats under s. 70.27 or ch. 236, Stats., upon payment of the fees specified in this chapter.

**History:** Cr. Register, September, 1997, No. 501, eff. 10-1-97.

**Tax 53.02 Definitions.** In this chapter:

- (1) "Department" means the Wisconsin department of revenue.
- (2) "Parcel" means a lot, outlot or public dedication. "Public dedication" includes parks, greenways and other similar dedications but does not include streets or easements.
- (3) "Plat" means the total assemblage of sheets comprising a preliminary or final subdivision or assessor's plat.
- (4) "Sheet" includes each page of a preliminary or final plat drawing.

**History:** Cr. Register, September, 1997, No. 501, eff. 10-1-97.

**Tax 53.03 Review fee.** (1) The following fee schedule applies to the submission of plats to the department, either as copies under s. 236.12 (2), Stats., or as original drawings under s. 236.12 (6), Stats.

- (a) Initial filing fee for preliminary, final or assessor's plats . . . . . \$100.00
- (b) Preliminary plat (each submission) . . . . . \$35.00 per plat
- (c) Final plat or assessor's plat (each submission) . . . . . \$20.00 per parcel, or \$80.00 per plat, whichever is greater.

(2) The following additional fees, to cover reproduction and postage costs, apply to the submission to the department of an original drawing of a preliminary or final plat under s. 236.12 (6), Stats.

- (a) Preliminary plat (each submission) . . . . . \$30.00 per sheet
- (b) Final plat or assessor's plat (each submission) . . . . . \$30.00 per sheet

(3) The following additional fees, to cover copy and postage costs, apply to the submission to the department of copies of a preliminary or final plat under s. 236.12 (2), Stats.

- (a) Final (each submission) . . . . . \$30.00 per sheet
- (b) Preliminary (each submission) . . . . . \$30.00 per sheet

(4) The fee for review of a certified survey map, if a waiver is requested under s. 236.20 (2) (L), Stats., is \$50.00.

(5) If a subdivider or agent seeks an advisory opinion relative to conditions affecting a proposed plat which requires staff research and written response in the form of a presubmission consultation, the fee is \$50.00, \$25.00 of which the department shall credit toward the review fee when the plat is submitted.

**History:** Cr. Register, September, 1997, No. 501, eff. 10-1-97.

**Tax 53.06 Procedure for fee submission.** (1) The subdivider or the subdivider's agent shall provide required fees in the form of a check or money order in advance or with each plat submittal.

(2) The department may not accept any plat submitted to it until it receives all fees required for processing of that plat from the subdivider or agent. None of the time periods specified by ch. 236, or s. 70.27 (8), Stats., for plat review [shall] commence until the department receives all required fees.

(3) The department may, when warranted by unusual circumstances, waive part or all of the fees required under s. Tax 53.03. The subdivider or the subdivider's agent shall obtain any such waiver in writing from the department prior to plat submittal.

**History:** Cr. Register, September, 1997, No. 501, eff. 10-1-97.