



# Manufacturing Classification for Property Tax Purposes

## Wisconsin Department of Revenue

The Wisconsin Department of Revenue (DOR) Manufacturing & Utility Bureau classifies manufacturing property for assessment purposes.

### Qualifying as a manufacturer

- If you feel the business activity taking place is manufacturing, you must contact the Manufacturing & Utility Bureau District Office in your area in writing, by July 1 of the assessment year
- DOR may request you do one of the following:
  - Write a letter explaining your operation
  - Complete the Questionnaire for Potential Manufacturers (Form PA-780)
  - Schedule an appointment with DOR to discuss your operation

**Note:** DOR reviews building permits and newspaper/magazine articles, and contacts local assessors and potential businesses to discover new manufacturers.

### DOR's classification decision

- DOR will let you know the decision regarding your classification no later than 60 days after the July 1 deadline for the qualified assessment year
- If you disagree with your classification, you must file an appeal no later than 60 days after the Notice date. For more information on appeals, contact the Manufacturing & Utility Bureau District Office in your area.

### Definition under state law

Manufacturing is the assembling, processing, fabricating, making, or milling of tangible personal property for profit. The Standard Industrial Classification Manual (SIC Manual), 1987 Edition, published by the U.S. Office of Management and Budget plays a major role in defining what activities qualify as manufacturing for property tax purposes. (sec. 70.995(2), Wis. Stats.)

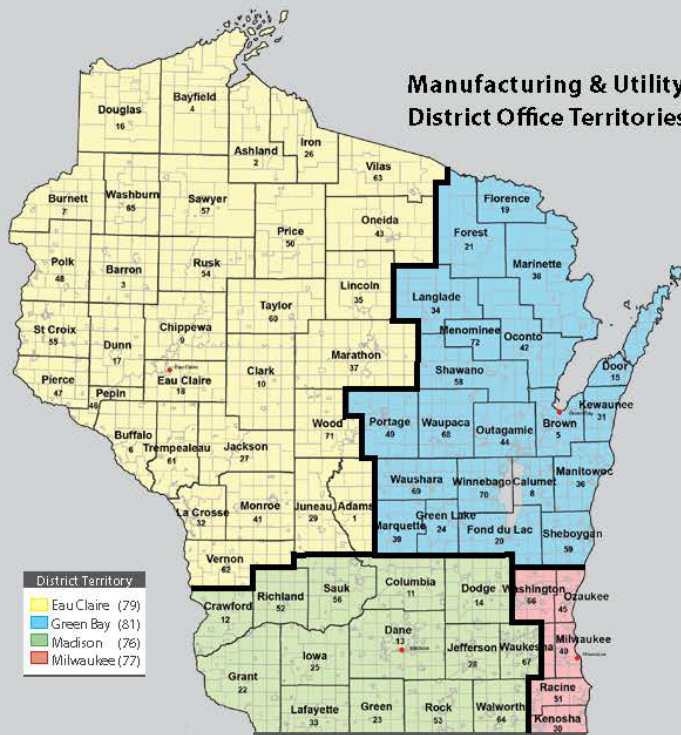
### Property assessment

This chart explains how business activity affects your property assessment.

Real Property	Business Activity
<p>When you use real property for both manufacturing and another purpose, DOR determines the predominant use (more than 50%) of your real property.</p> <p><b>If the property is predominantly used for:</b></p> <ul style="list-style-type: none"> <li>• Manufacturing – DOR assesses the real property               <ul style="list-style-type: none"> <li>○ All property owned by, or leased to, a business classified by DOR as manufacturing</li> <li>○ DOR assesses all property of the manufacturing establishment, except property not contiguous with, or located within 1,000 feet of, the property where the production process occurs</li> </ul> </li> <li>• Non-manufacturing – real property is locally assessed</li> </ul>	<p><b>To be classified as manufacturing:</b></p> <ul style="list-style-type: none"> <li>• DOR's Manufacturing &amp; Utility Bureau District Office in your area must classify your business activity as manufacturing</li> <li>• You must complete the Questionnaire for Potential Manufacturers (<a href="#">Form PA-780</a>)</li> </ul> <p><b>Business activity only manufacturing classification:</b></p> <ul style="list-style-type: none"> <li>• If your real property is not classified as manufacturing, DOR's Manufacturing &amp; Utility Bureau may still assess your business activity as manufacturing</li> <li>• <b>Note:</b> A sales and use tax exemption for equipment used to produce a product does not automatically classify you as a manufacturer for property tax purposes</li> </ul>
<p><b>Wisconsin Manufacturing and Agriculture Credit:</b> Can be claimed starting in 2013 for qualified income derived from real or personal property classified as manufacturing or agricultural property in Wisconsin. For more information, visit the Manufacturing and Agriculture Credit <a href="#">Common Questions</a> on our website, or contact DOR's Income, Sales and Excise Division at (608) 266-2772.</p>	

For more information, review the *Guide to Wisconsin Manufacturing Property Assessment* located on our website: [revenue.wi.gov](http://revenue.wi.gov), or contact the Manufacturing & Utility Bureau District Office in your area.

## Department of Revenue - Manufacturing & Utility District Offices



### Manufacturing & Utility Bureau

#### Contact Information

#### Eau Claire District Office (79)

610 Gibson St, Ste. 7  
Eau Claire, WI 54701-2650  
mfgtel79@wisconsin.gov  
Ph: 715-836-4925 Fax: 715-836-6690

#### Green Bay District Office (81)

200 N. Jefferson St, Ste. 126  
Green Bay, WI 54301-5100  
mfgtel81@wisconsin.gov  
Ph: 920-448-5191 Fax: 920-448-5210

#### Madison District Office (76)

**Mailing Address**  
PO Box 8909 #6-301  
Madison, WI 53708-8909  
**Street Address**  
2135 Rimrock Rd #6-301  
Madison, WI 53713-1443  
mfgtel76@wisconsin.gov  
Ph: 608-267-8992 Fax: 608-267-1355

#### Milwaukee District Office (77)

State Office Building  
819 N. 6th St, Rm. 530  
Milwaukee, WI 53203-1606  
mfgtel77@wisconsin.gov  
Ph: 414-227-4456 Fax: 414-227-4095

### Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	79	25	Iowa	76	48	Polk	79
02	Ashland	79	26	Iron	79	49	Portage	81
03	Barron	79	27	Jackson	79	50	Price	79
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	79	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	79	34	Langlade	81	57	Sawyer	79
11	Columbia	76	35	Lincoln	79	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	81
13	Dane	76	37	Marathon	79	60	Taylor	79
14	Dodge	76	38	Marquette	81	61	Trempealeau	79
15	Door	81	39	Marquette	81	62	Vernon	79
16	Douglas	79	40	Milwaukee	77	63	Vilas	79
17	Dunn	79	41	Monroe	79	64	Walworth	76
18	Eau Claire	79	42	Oconto	81	65	Washburn	79
19	Florence	81	43	Oneida	79	66	Washington	77
20	Fond du Lac	81	44	Outagamie	81	67	Waukesha	76/77
21	Forest	81	45	Ozaukee	77	68	Waupaca	81
22	Grant	76	46	Pepin	79	69	Waushara	81
23	Green	76	47	Pierce	79	70	Winnebago	81
24	Green Lake	81				71	Wood	79

### Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	V	76
Men. Falls	V	77	Wales	V	76
Merton	T	76	Waukesha	V	76
Merton	V	76	Waukesha	C	76