

Wisconsin Dept of Revenue State & Local Finance Newsletter Fall/Winter 2024



Message from our administrator

We've been busy!

As we approach the last quarter of the year, SLF has participated in close to 40 outreach events, focusing on shared revenue, innovation grants, and technical training.

And these are exciting times!

- We welcomed David Casey back to DOR as Secretary (pg. 4)
- All counties and municipalities successfully completed their 2024 Maintenance of Effort certification (pg. 4)
- 2025 shared revenue estimates included the first ever increases based on sales tax revenues (pg. 6)
- 2024 Equalized Values certified at \$907 billion, a 7.7% increase from 2023 (pg. 3)
- Launch of the Innovation Planning Grant in November 2024 for smaller communities (pg. 7)

We're also enhancing our technology, with new platforms for Manufacturing classification requests (pg. 10), Real Estate Transfer Return (pg. 5) and Provide Assessment Data systems. We processed over 5,100 lottery late claim applications using our new platform – with more time to e-file by October 1, 2024.

Your feedback plays a crucial role in shaping our technology and policy initiatives. By working closely with you, we ensure that our efforts align with your needs and help you better serve your communities and customers. Keep sharing your thoughts with us – together, we can continue making meaningful progress.

Valeah Foy

Valeah Foy, SLF Administrator



Stay connected with up-to-date information

- Questions? – visit DOR's [Contact Us](#) page (under "Governments") to view SLF contact information by topic and office location
- [Subscribe to DOR E-News](#) – select the list you'd like to get news for (ex: municipal clerks, assessors)
- Expanding our email lists – if you don't see a list that fits your needs, email us at slf@wisconsin.gov and we can create a new list
- Need training or a speaker for your event – send your request to slf@wisconsin.gov
- Visit our website and follow us on social media



Important Calendar Dates

2024 calendars for: [local governments](#) | [assessors](#)

Sept 13	• DOR posted – 2024 Revised Shared Revenue Estimates, 2025 Original Shared Revenue Estimates
Sept 16	• DOR issues – Ad Valorem Final Billing Statement
Oct 1	<ul style="list-style-type: none"> • Due to DOR – Request for Chargeback of Refunded or Rescinded Taxes, Request to Share Non-manufacturing Omitted Taxes, Late Lottery and Gaming Credit Application, Final Municipal Assessment Report (MAR) • DOR posts – Special District, Technical College and State and County Apportionment reports; Tax Incremental District Certification Report; Exempt Computer Aid and Video Service Provider Aid Estimates • DOR issues – Telco Companies Final Assessments and Billing Statements, Gross Revenue License Fee Installment Notices • DOR certifies – Percent change in Consumer Price Index (CPI) (approx.)
Oct 7	• Due to DOR – MAR deadline for Preliminary Major Class Comparison Report
Oct 23	• DOR posts – Statistical reports
Oct 31	• Due to DOR – Technical College Apportionment Forms; 2024 TID creations, territory amendments and base value redetermination documents and fee; TID Personal Property removal request for 2025 tax year
Nov 1	<ul style="list-style-type: none"> • DOR issues certification – Pipeline and railroad terminal distribution for municipalities with terminal facilities • DOR posts – Preliminary Major Class Comparison Report • DOR sends – Letter of non-compliance notices to municipalities
Nov 11	• Due to DOR – Telco, ad valorem, gross revenue payments
Nov 15	• Due to DOR – State, county and special district apportionment forms
Nov 18	• DOR issues – November shared revenue payments
Nov 20	• DOR posts – School levy tax credit and estimated major state aids, Full Disclosure Notices, maximum credit values for lottery and first dollar credits
Nov 28	• State holiday – office closed
Dec 2	• DOR notifies – Municipal clerk if Final MAR isn't filed
Dec 16	• Due to DOR – Statement of Taxes, Tax Increment Worksheet, County an Municipal Levy Limit Worksheets
Dec 24-25	• State holiday – office closed
Dec 31	<ul style="list-style-type: none"> • Due to DOR – Final or amended 2024 MAR, 2024 Tax incremental project and allocation amendment documents • State holiday – office closed

Updates to Our Team – Meet State and Local Finance

New SLF Employees

Congratulations to our newest team members who recently started in SLF offices throughout the state.



Xee Xiong – joined the Eau Claire Equalization team as a Property Assessment Specialist (PAS) in June. She has extensive experience in the financial and banking industry.



Don Nelson – joined our Eau Claire MFG team as a PAS in July. Don worked 10+ years in the manufacturing industry as a production line specialist.



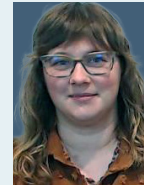
Jason Meitzner – joined the Madison Equalization district office as a PAS in June. He previously worked in DOR's Income Sales & Excise Tax Division as a revenue agent.



Lisa McGill – is a recent addition to our Green Bay Manufacturing (MFG) team as a PAS. Lisa has over 10 years of real estate experience as a real estate agent licensed in three states.



Ady Lee – recently started as an Auditor in our Local Government Services (LGS) Bureau, bringing extensive financial experience to this role.



Savannah Peterson – started as a PAS in our Madison Equalization district office in July. She previously worked at the Department of Corrections, as well as a realtor.



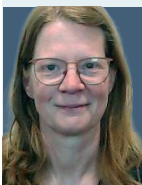
Marti Goettelman – joined MFG as a Field Auditor in July. Prior to joining SLF, Marti was a grant specialist and an auditor in DOR's Income, Sales & Excise Tax Division.



Jim Fahley – joined LGS in August as a Auditor. Jim previously worked in the student loan service industry and on a variety of technology teams.



Gretchen Holder – became a PAS in our Milwaukee Equalization district office in June. Gretchen brings experience in integrating assessment and county land records software.



Kimberly Gray – recently became a Property Assessment Practices Specialist in OTAS. Prior to DOR, she worked in a county assessor's office and has assessment and teaching experience.



Kelsi Krinkey – recently joined our Administration team as a Website Coordinator. She previously worked in marketing and brings experience in website management.



Ashley Rockweiler – recently began in OTAS as a business analyst. She is a graduate of University of WI – La Crosse with a degree in Information Systems.



Connor Godfrey – joined the Milwaukee MFG team in June as a PAS. Before joining DOR, Connor was a staff appraiser with an appraisal company.



Christine Castillo – recently joined our MFG team as a PAS in our Milwaukee district office. She is a recent graduate of Arizona State University with a background in finance.



Moriah Parrish – started her Property Assessment Technician position with the Madison Equalization district office in July. She previously was a finance and business manager.

SLF Employees Starting New Positions

Congratulations to our current SLF employees who recently took on new roles within our division.



Nick Foerster began as an LGS Supervisor in August overseeing auditors, administering shared revenue and the new Innovation Grant programs. He began his SLF career as an auditor in 2018.



Tim Pfothenauer – became the Wausau Equalization district office Supervisor in April after serving as a PAS in our Wausau office since 2014 and the PAS Lead since 2022.



David Benish – became the Eau Claire Manufacturing district office PAS Lead in July. Prior to this role, he was a PAS since 2011.



Brenda Carus – started as the Madison district office Equalization Supervisor in April. Prior to this role, she was a PAS Lead. She's been with DOR since 2019.



Krista Zettle – recently started her business analyst role in OTAS and has worked in SLF since 2022. Before DOR, she worked in county treasurer offices and school districts.



Erik Bartelt – started as the Wausau Equalization district office PAS Lead in June. Prior to this role, he was a PAS since 2020.



Dean Powers – became the Madison Equalization district office PAS Lead in July. Prior to this role, he was a PAS since 2016.

We're
HIRING

JOIN OUR SLF TEAM
Visit [Wisc.jobs](https://wisc.jobs) and
look for openings!



2024 Equalized Values – Wisconsin property values continue to increase

Wisconsin's 2024 equalized value as of January 1, 2024 is \$907 billion. The total equalized value increased over \$64 billion (8%) from the prior year.

- \$14 billion due to new construction (2%)
- \$59.3 billion due to market value increases (7%)

Top three counties with greatest equalized value change:

- Oconto County (+15.98%)
- Lafayette County (+14.09%)
- Pepin County (+14.07%)

Top three major cities with greatest equalized value change:

- Sheboygan (+12.18%)
- Kenosha (+11.33%)
- Green Bay (+9.84%)

Equalized value changes have continued to increase over the past year. Wisconsin saw an 8% increase in equalized values for 2024,

which represents a strong increase in value that has moderated compared to the overall increases in both 2022 and 2023 that were greater than 13%.

Significant increases in equalized value have an immediate impact on assessment compliance under state law (sec. 70.05(5), Wis. Stats.), which requires a municipality's assessed value of major classes of property to be within 10% of full value once every five years. A rapidly increasing real estate market often means municipalities may be non-compliant immediately following a revaluation year, shortening the time between required revaluations. Municipalities and assessors should monitor their compliance status closely, and plan for the resources needed to complete a revaluation according to the required timeframe.

For more information on sec. 70.05 compliance and municipal compliance status, review:

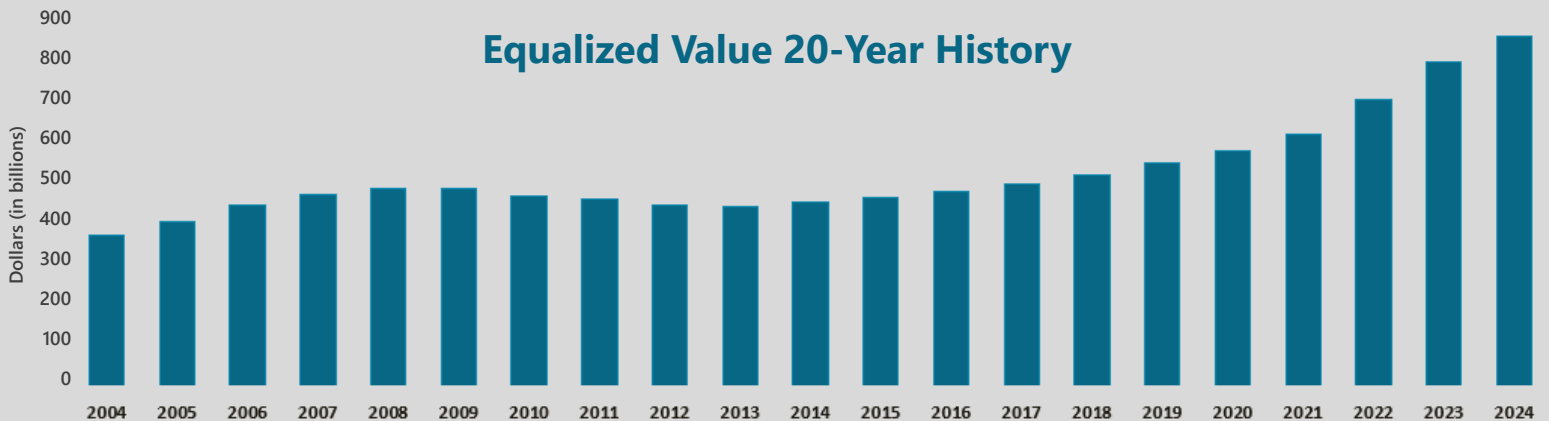
- [Final Major Class Comparison Report](#) web page
- **Note:** The 2024 preliminary report will be posted on Nov 1, 2024

For more information on 2024 equalized values, review:

- [2024 equalized values announcement and reports](#)
- [Press release](#)

Property Type	2024 Equalized Value	% Change from 2023
Real estate	\$907,414,717,000	9.0%
Personal property	\$ 0	-100%
Total Equalized Value	\$907,414,717,000	8.0%

Equalized Value 20-Year History



2024-2025 Field Reviews



Our Equalization Bureau has started our 2024/2025 field review projects. We will conduct this year's projects in municipalities that have minimal sales evidence in 2021, 2022, and/or 2023. Minimal sales make it challenging for DOR to identify specific

market value changes to apply to a municipality's equalized value. The field review projects result in an adjustment to each municipality's equalized value. The projects begin in July of each year and are completed the following May, with the results applied to the current year's equalized value.

Our goal is to review all counties at least once every 10 years. Due to the timing of the project, results do not capture market value

changes from the prior year sales (i.e., 2024). Prior year sales are analyzed by DOR to adjust the current year equalized value in all municipalities and may include an adjustment resulting from a field review project.

Projects for the 2024/2025 field review include the following counties:

- Green Bay district office – Sheboygan County
- Wausau district office – Juneau and Adams Counties
- Eau Claire district office – Eau Claire and Pepin Counties
- Milwaukee district office – Ozaukee County
- Madison district office – Jefferson County

Questions?

Contact the [district office in your area](#).



Applying for the lottery and gaming credit

Please inform your property owners of the upcoming application deadlines.

2023 late lottery and gaming credit

If a property owner didn't see the lottery and gaming credit listed on their 2023 property tax bill, they can apply for the late lottery and gaming credit.

- Deadline – apply by October 1, 2024 for the 2023 credit
- If eligible, the property owner will receive a check from DOR

Note: Under state law, a taxpayer may only claim the previous year's missing lottery and gaming credit (sec. [79.10\(10\)\(bm\)](#), Wis. Stats.). DOR cannot process late lottery credit claims for property tax years prior to 2023.

2024 lottery and gaming credit

If the lottery and gaming credit isn't listed on a property owner's 2024 property tax bill, a property owner can apply for the lottery and gaming credit.

- Apply by January 31, 2025 - if eligible, the county or municipal treasurer will adjust the property taxes due and issue a refund (if appropriate)
- Apply by October 1, 2025 - if eligible, DOR will issue a check to the property owner

Lottery and gaming credit resources

Review these resources, located on our [lottery and gaming credit](#) web page, to educate your property owners on:

- [Online Application Portal](#)
- Walk-through videos – applying for the Wisconsin:
 - » [Lottery and gaming credit – Form LC-115](#)
 - » [Late lottery and gaming credit – Form LC-315](#)
- [Printable poster](#) – for display in your office
- [Common questions](#)

Questions?

Contact us at lgs@wisconsin.gov.

Maintenance of Effort (MOE)

We'd like to thank all counties and municipalities, and all the local officials and associations we partnered with to ensure a successful MOE filing season this year.

The Wisconsin Department of Revenue (DOR) provided multiple resources – common questions, in-person presentations and webinars. These efforts proved successful with all 1,922 counties and municipalities filing by the July 1, 2024 deadline and satisfying all the MOE requirements. In result, DOR will not be required to issue any penalties in 2025.

Under state law, municipalities and counties are required to submit the MOE Report to DOR each year (sec. [66.0608\(2m\)](#), Wis. Stats.) with the next filing deadline being July 1, 2025. We want to remind you of the following.

July 1, 2025 reporting

- You will report based on a full 12 months of services provided in 2023 compared to a full 12 months of services provided in 2024
- To satisfy MOE, you must certify the level of services provided in 2024 is at least equivalent to that provided in 2023
- As we approach the end of 2024, review your law enforcement, fire, and emergency medical service (EMS) levels as well as the applicable MOE criteria – to ensure your community is able to successfully certify in 2025

July 1, 2026 reporting

When creating your 2025 budgets this fall, it is critical to prepare – for the 2026 reporting period (not due until July 1, 2026), counties and municipalities will be required to certify that law enforcement, fire, and EMS provided in all 12 months of 2025 are at least equivalent to the level of service provided in all 12 months of 2024. Please plan accordingly.

Questions?

- Review [Common questions](#) | [Webinar recording](#)
- Contact us at lgs@wisconsin.gov



Message from Secretary Casey DOR Welcomes David Casey as Secretary

I have great respect and appreciation for local government and the work our local administrators do to provide public services. I am the son of a career city administrator and have, thus, attended my fair share of city council meetings and discussed local policies and services at our dining room table growing up. My first job out of college was even as an assistant to the city manager in Vancouver, Washington. This past spring, I was honored to be appointed Secretary of the Wisconsin Department of Revenue by Governor Evers. In this role, I will bring my local government experience and background to support our State and Local Finance Division (SLF) customer service efforts.

As a bit of additional background, I served as the DOR Deputy Secretary from 2019 to 2022, during which time I learned quite a bit about SLF operations and the importance of our relationships with local administrators and clarity in our instructions and processes. I graduated from Grinnell College in 1991 with a Bachelor of Arts in economics and earned a Master of Public Policy and Management from Carnegie Mellon University in 1995. I have devoted my career to working with over 20 state and federal governments to improve technology and processes to better serve taxpayers and citizens. After all of that travel and multiple residences, I have been settled down in Madison for nearly two decades. I look forward to working closely with Wisconsin's local administrators and other constituents across the state. Together, we'll do great things!

Coming in 2025 – Enhanced Real Estate Transfer Return



RETR Users

Updated filing application

SLF is upgrading our Real Estate Transfer Return (RETR) application, making significant enhancements that will be available in early 2025.

Details

- Filing application – moving to My Tax Account (MTA), which is DOR's online filing and payment system
- Training/resources – DOR will inform you of upcoming training and resources to help ensure a seamless transition

RETR benefits

- User-friendly, safe and secure platform
 - » **System guides you** – to complete the return accurately and correctly
 - » **Fields auto-fill** – based on your selections (ex: conveyance document or transfer type)
- Ease of use
 - » No registration, username, or password needed to file a return
 - » Users can easily file, view, or amend a return

Questions?

Contact us at RETR@wisconsin.gov.

Share with your software providers

XML RETR data file schema change

As part of the RETR upgrade, DOR will publish a new XML RETR data file schema in the near future, which will apply business rules for our new online RETR filing system.

RETRV0.3 schema package will contain:

- RealEstateTransferReturn.xsd – this is the schema
- Sample1.xml – XML sample that validates properly against the schema
- Documentation folder – containing:
 - » RETR Types.xlsx – spreadsheet with information on enumeration values in the schema
 - » RETR_Documentation.doc – general documentation for the schema. (Note: This is a reference document and is intended to be searched, but not read cover to cover)

Next steps – DOR will:

- Provide the new RETR schema to software providers who currently offer the ability to file RETRs with DOR using their software.
 - » DOR will inform you when the new schema package is published and be available to answer any questions
- Ask software providers to test file transmissions with DOR
 - » When DOR has the testing endpoints set up, we'll communicate that with you – allowing you to test the new schema
 - » If there are updates during DOR testing – we'll notify you of the updated schema
 - » Note: You will receive an acknowledgment from each test WISDAL informing you whether the test file worked
- Provide the production end points when enabled – closer to January 2025

Questions?

Contact us at RETR@wisconsin.gov.



New Law Reminder – Judicial Officer Privacy

Effective April 1, 2025, state law allows current and former judicial officers, or an immediate family member of a judicial officer, to request redaction of personal information from records

and databases. The subject record or database is specific to the written request submitted to the government office or commercial data broker by the judicial officer. On the written request, the judicial officer identifies the subject paper record, electronic record or database with the personal information for redaction. The information must be removed within 10 business days. Once redacted, the information cannot be displayed on a website or published in an online database. In addition, when a judicial officer submits a written request, the law excludes a judicial officer's personal information from open record requests. However, the

law allows government agencies to share unredacted records and databases with a third party upon consent by the judicial officer or when a confidentiality agreement is in place between the government agency and third party. The Director of State Courts and Wisconsin County's Association are working collectively to develop a set of common questions along with templates for the written request and confidentiality agreement. DOR will distribute a notification through our email lists when this information becomes available.

Resources

- [2023 WI Act 235](#) – law change including the definitions of judicial officer, immediate family, personal information, written request and others
- [Legislative council memo](#) – summary of Act 235
- [Director of State Courts](#) – contact with questions



What is Shared Revenue?

Wisconsin shared revenue includes the eight programs listed below resulting in excess of \$1.5 billion distributed to counties, municipalities, tax increment districts, schools, technical colleges, and special districts annually. These are largely general, unrestricted aids that can be used for any activity approved by the local governing body.

The supplemental county and municipal aid is the only categorical aid that must be used for specific purposes. Starting in 2025, both the county and municipal aid and supplemental county and municipal aid will be adjusted based on sales tax revenues – with an increase of approx. \$23.6 million estimated in 2025.

Programs	Explanation	2024	2025 (estimated)
County and municipal aid	Provides unrestricted aid to every Wisconsin municipality and county. Beginning in 2025, this amount includes an increase related to sales tax revenues under 2023 WI Act 12.	753,075,715	770,396,456
Supplemental county and Municipal aid	New aid payment started in 2024. Aid <u>must</u> be used for law enforcement, fire protection, emergency medical service, emergency medical response communications, public works, courts, and/or transportation. Cannot be used for administrative services. Beginning in 2025, this amount includes an increase related to sales tax revenues under 2023 WI Act 12.	274,866,097	281,188,017
Utility aid	Helps counties and municipalities pay for services provided to utility property that is exempt from property taxes and subject to the license fee under sec. 76.28 or 76.29, Wis. Stats.	92,160,574	97,205,089
Expenditure restraint incentive program aid	Provided only to qualifying municipalities if their local tax rate exceeds five mills and they limit their general fund budget increase from year to year. Municipalities that received an ERIP payment in 2024 will receive an equal ERIP payment in 2025 (sec. 79.05(4) Wis. Stats.).	58,145,700	58,145,700
Exempt computer aid	Provided to each taxing jurisdiction to compensate for computers, cash registers and fax machines that are exempt from property taxes under sec. 70.11 (39) and (39m), Wis. Stats.	98,047,032	98,046,158
Video service provider aid	Distributed to each municipality imposing the video service (cable) provider fee under sec. 66.0420(7), Wis. Stats.	10,007,925	10,007,925
Personal property aid – MTP	Provided to each taxing jurisdiction to compensate for locally assessed machinery, tools and patterns personal property that is exempt from property taxes under sec. 70.111 (27)(b), Wis. Stats.	75,620,774	75,619,684
Act 12 personal property aid	New aid payment beginning in 2025. Provided to each taxing jurisdiction to compensate for locally assessed and state assessed manufacturing personal property becoming tax exempt under 2023 WI Act 12.	N/A	173,799,842
Total		\$1,361,923,817	\$1,564,408,871



Shared revenue estimates

- [Shared revenue](#)
- [Personal property aid – MTP](#)
- [Act 12 personal property aid](#)
- [Exempt computer aid](#)
- [Video service provider aid](#)

Additional reports

- [Reports web page](#)
- [Interactive data visualization](#)

Questions? Contact lgs@wisconsin.gov

Get Ready to Innovate!



Questions?

Contact us at lgs@wisconsin.gov



Allowable Services and Duties

- Public safety, including law enforcement (not jails)
- Fire protection
- Emergency services
- Courts
- Jails
- Training
- Communications
- Public works
- Information technology
- Administration, including staffing, payroll, and human resources
- Economic development and tourism
- Public health
- Housing, planning, and zoning
- Parks and recreation

Innovation Planning Grant

It's almost time to apply for the Innovation Planning Grant – under sec. 79.038(2), Wis. Stats.

The Innovation Planning Grant can fund your staffing or consultant expenses as your community plans to take advantage of the larger Innovation Grant program by transferring one or more of the allowable services/duties.

Awards

The Wisconsin Department of Revenue (DOR) can distribute a maximum of \$100,000 for each proposed project, with a total of \$3 million available. If your municipality or tribe has a population less than 5,000 – don't let this opportunity pass your community by. Take advantage of this grant to fund your planning efforts.

When to apply

In November – apply for the Innovation Planning Grant (Form SL-400) within [MyDORGov](https://mydor.gov). Form SL-400 will be available until February 2025. DOR will review applications and make distributions through spring 2025.

Innovation Grant

It's time to start discussing potential initiatives – under sec. 79.038(1), Wis. Stats.

All counties, municipalities, and tribes can apply for the \$300 million of funding available within the larger Innovation Grant program if transferring an allowable service/duty to another county, municipality, tribe, non-profit organization, or private entity. DOR expects the Innovation Grant application to be available July 2025.

Requirements

- Enter into an agreement or contract to transfer services/duties
- Transfer one of the allowable services/duties
- Provide a copy of signed agreement or contract satisfying the requirements outlined in sec. 79.038(1)(a)1., Wis. Stats.
- County or municipality provided all services/duties in the year prior to the transfer
- Transfer will realize a projected savings of at least 10% of the total cost of providing the service/duty
 - » 50% of the projected savings must be realized within 24 months after the first grant payment
 - » Full amount of projected savings must be realized within 36 months after the first grant payment
 - » Note: DOR is required to audit at least 10% of the grants awarded to ensure projected savings are realized

Awards

- Three annual payments – each year equals:
 - » 25% of the total cost excluding the district with the highest cost – for plans including only counties, municipalities, or tribes
 - » 25% of the total cost – when transferring to a non-profit organization or private entity
- No county or municipality may receive more than \$10 million each year
- DOR must give priority to innovation plans realizing savings for public safety, fire protection, and emergency services while maintaining the appropriate level of such services

What can you do now?

- Discuss potential projects and efficiencies
- Determine if your community, or a community you'll collaborate with, can apply for the Innovation Planning Grant
- Do not sign your transfer agreements or contracts before DOR's administrative rule is finalized



Questions? Contact us at lgs@wisconsin.gov.

Assessor information

Certification Levels

Three certification levels

Did you know – there are three assessor certification levels, and not all certified assessors can complete assessment work in all districts?



Currently, the three levels of assessor certification allows an individual to choose the level that best suits their needs and permits them to serve as the statutory assessor in districts with various degrees of complexity based on certification.

DOR established the levels of certification required for statutory assessors by assessment district based on the complexity of the assessment function.

Certification level determined

Assessor certification level is determined by the municipality's equalized values of commercial property. If the value is:

- **Assessor 1** – less than \$100 million
- **Assessor 2** – between \$100 million –\$1 billion
- **Assessor 3** – over \$1 billion

You can see a list of the communities requiring an Assessor 2 or 3 certification on page 2-6 of the [2024 Wisconsin Property Assessment Manual](#).

Questions?

Contact us at bapdor@wisconsin.gov.

Continuing Education Requirements by Certification Level

Level	Minimum Class Hours		Total Program Hours Required
	Appraisal	Property Tax Law or Supervisory/ Management	
Assessment Technician	0	0	0
Property Appraiser	20	0	20
Assessor 1	15	15	30
Assessor 2	15	15	30
Assessor 3	3	27	30

Required continuing education

Each level of certification requires an assessor to complete continuing education and attend annual assessor meetings to be eligible for recertification every five years. Assessors have multiple options available to fulfill the continuing education requirements. If you are looking for credits, check out the [Assessor Education Course Listing](#) page. New course offerings are added regularly.

Annual Assessor Meeting

As a reminder, the Annual Assessor Meeting is just around the corner. Every certified assessor should take the training every year. To qualify for recertification, certified assessors at all levels, must attend four of the five annual sessions offered during their certification cycle. These sessions are offered virtually, including instruction and a quiz at the end. If you have any questions on assessor certification, visit our [Assessor](#) page or contact us at bapdor@wisconsin.gov.

Technology Update

XML – County tax roll

[2021 WI Act 55](#) requires each county treasurer to provide the Wisconsin Department of Revenue (DOR) with a complete county tax roll by March 15 each year. As you know, DOR collaborates with counties annually to obtain valid, complete, and accurate files via XML submission. Accurate county tax roll information is important for sales tax information, for example.

Future goals

Using the submitted tax roll data, DOR would like to:

- Eliminate the annual submission of the Statement of Assessment (SOA) and Statement of Tax (SOT) forms
- Auto-fill parcel information, legal descriptions, and other information into the Real Estate Transfer Return (RETR) and other online forms

To reach these goals, DOR needs all counties to submit complete and accurate data by March 15 each year.

Adjusting schema requirements

To help improve the quality of the tax roll data, in 2023, the Office of Technical and Assessment Services (OTAS) within the State and Local Finance Division (SLF) met with external stakeholders and vendors to adjust the schema requirements to make filing easier and more accurate. For example, the address was parsed out into discrete fields instead of having one line.

DOR does not yet have full compliance from counties. Several of the submitted tax rolls have vacant data fields and other inconsistencies. To reach our mutually beneficial goals of eliminating certain SLF forms and auto-filling other forms for easier filing, we ask counties to take the time now to ensure complete and accurate files are submitted to save time in the future.

We are excited to continue working with counties (and a few select municipalities) to accomplish these goals.

Questions? Contact us at otas@wisconsin.gov.



Reminder – Personal Property Adjustment Deadline October 31

WI 2023 Act 12 allows DOR to reduce a Tax Incremental District (TID)'s base value by the amount of the exempt personal property when a municipality requests the change.

If your municipality has a TID but has not submitted a request to adjust the TID's base value:

1. Review TID's creation or territory addition documents to determine the amount of personal property included in a TID's base value
 2. Complete the [Personal Property Removal Workbook](#) if any personal property is now exempt
 3. Email the completed Personal Property Removal Workbook to tif@wisconsin.gov by **October 31**
- DOR will review forms received by October 31, 2024 for adjustment in tax year 2025.

Important notes:

- The personal property adjustment removal is a one-time request – **If your municipality already submitted a request, you do not need to resubmit**
- Submit one [Personal Property Removal Workbook](#) for each TID that includes personal property in the base value
- Do not submit a request when a TID's base value does not include personal property
- Do not submit a request for a TID the municipality will terminate before April 15, 2025

Questions?

Contact us:

- tif@wisconsin.gov
- (608) 266-5708 (option 3 for tax incremental finance)

Plan Carefully for TID Termination

Is your TID nearing its maximum life? Are the TID's costs nearly paid?

Each Tax Incremental District (TID) has a designated life based on the type of TID and when the municipality adopted the creation resolution. Review the [Active TIDs report](#) to find each TID's maximum and extended life, if applicable.

- When costs are paid, adopt the one-year affordable housing extension
 - » Review [TID Extension Types](#) for eligible TID types
 - » Read the [Extension](#) common questions

Each option has different requirements and a different process. Think about what options, if any, would benefit your community. Allow enough time to complete the necessary steps before a TID reaches its maximum life or pays all project costs. See [TID Options near Maximum Life](#) for more information.

A municipality must terminate a TID when:

- Municipality receives total tax increments equal to the total of all project costs described in the most recent approved project plan
- TID reaches its maximum or extended life, if applicable

Before adopting a TID termination resolution, consider:

- If additional projects are needed and the expenditure period has not ended – amend the TID's plan to add projects
 - » A TID's expenditure period ends five years before its maximum life without extensions
 - » Visit the [Amendment-Plan or Allocation](#) web page for more information
- If the TID has sufficient funds to cover costs and other municipal TIDs do not – adopt an allocation amendment to share increment with other TIDs in the municipality
 - » TIDs must have same overlying jurisdictions (school district, county, technical college district)
 - » See [Allocation Amendment Types](#) for eligible recipient TID types
- If more time is needed to pay the project costs – extend the TID using the standard or technical college extension
 - » Review [TID Extension Types](#) for eligible TID types
 - » Visit the [TID Extensions](#) web page for more information and sample resolutions

To terminate a TID

Adopt a termination resolution before the TID's maximum life. Email these documents to tif@wisconsin.gov:

- Adopted termination resolution
- Terminated TID Final Accounting Date Agreement ([Form PE-223](#))

When the municipality adopts a termination resolution:

- On or before April 15 – termination is effective the current calendar year
- After April 15 – termination is effective the following calendar year
- See [Termination Timeframes table](#)
- Additional resources:
 - » [TIF Termination](#) web page
 - » [Terminations](#) common questions

Questions?

Contact us:

- tif@wisconsin.gov
- (608) 266-5708 (option 3 for tax incremental finance)



Manufacturing Assessment Year Recap

After a successful move to MTA, DOR's e-filing and payment system, in the prior year, the 2024 assessment year also brought about changes to the manufacturing and utility filing and assessment season. [2023 WI Act 12](#) repealed personal property, leading to many changes to both internal and external processes. DOR successfully navigated the changing landscape and timely produced valuation for 9,930 manufacturing accounts.

DOR reviewed feedback from both internal and external stakeholders and is in the process of making several enhancements to better our service for taxpayers. Most notable, will be an enhanced Manufacturing Real Estate form (M-R) and new MTA classification request form.

Currently DOR staff are in the field reviewing manufacturing property and updating our manufacturing accounts with the most current data.

Questions? Contact the [district office](#) in your area.

Utility and Telecommunications Assessment

Utility and Telecommunications staff are finalizing the 2024 valuation for 342 utility and telecom accounts. This includes 167 state assessed Telecoms. DOR will send out the Telecom Notice of Assessment and 2024 final billing statements October 1.

Utility staff also met with the 50 state-assessed Ad Valorem utility companies (air, rail, pipeline, conservation and regulation, and municipal electric associations) to finalize annual valuation and assessment. DOR sent Ad Valorem Assessment Notices and billing statements on September 15.

Currently utility staff are performing utility field audits, finalizing distribution amounts, and prepping the 125 installment billings for gross revenue light, heat and power companies, as well as updating forms for the 2025 assessment year.

Lastly, we are also working with state-assessed Telecoms to provide local assessors with a comprehensive list of communication towers assessed by DOR. This comprehensive list will be available in 2025.

Questions? Contact utility@wisconsin.gov or mfgtelco@wisconsin.gov.



Manufacturer Classification – in MTA in October 2024

Beginning in October 2024, classification requests will be e-filed in My Tax Account (MTA). A company that would like to be classified as a manufacturer can submit a potential manufacturer questionnaire within MTA without creating a logon. This allows a more timely and efficient process for both taxpayers and DOR as the online request is a streamlined step-by-step form that allows the filer to provide necessary information electronically instead of submitting an Excel form via email or by mail. For consistency purposes, the online questionnaire contains all the questions from the old paper version.

Potential manufacturer questionnaires submitted through MTA are reviewed by manufacturing district office staff. We'll make a determination based on the supplied information and documentation. Classification approval and denial letters are then mailed to the appropriate parties involved (new manufacturer, municipal clerk, local assessor, and property lister).

Classification deadlines

- **March 1** – deadline for a business to be classified for the current assessment year; Manufacturing real estate classification requests received after this date will be reviewed only and not take effect until the next assessment year
- **July 1** – deadline for business activity only classifications

Questions? Contact the [district office](#) in your area.

Planning for Appeals

2024 was the first year manufacturers were required to e-file their appeals in My Tax Account (MTA). Electronic filing will continue to be required for 2025 and future years. Filing an appeal in MTA is more timely, efficient, and cost effective for all parties involved. MTA also alerts you of any fees owed.

When a taxpayer appeal is received, DOR notifies both the taxpayer and the municipality of the accepted appeal. This is an important notice. The municipality should review the notice timely if it would like to take part in the appeal process as a cross appellant. If it chooses not to cross appeal or misses the due date, the municipality will have a limited role in the appeal case.

At this time, municipality cross appeals cannot be filed in MTA. DOR is working on this functionality and hopes to add this functionality in future.

Questions? Contact the [district office](#) in your area.



Download filing reminders

Did you know you can download form filing reminders from our website?

1. Visit our [Government E-Services Online Filing](#) page
2. Locate the form you'd like a reminder for
3. Select the 2-week and/or 1-day links
4. Click the downloaded file (opens in your email)
5. Click *Save & Close* to add the date to your calendar

Questions? Contact us as slf@wisconsin.gov.



Upcoming Training Dates

SLF is training at these events

- Sep 10-26 [WTA Fall Workshops](#)
- Sep 23 [WCA Annual Conference](#)
- Sep 24 [Municipal Assessor Institute](#)
- Oct 3 [WRDA Fall Conference](#)
- Oct 7 [WTA Annual Convention](#)
- Oct 24 [LWM Annual Fall Conference](#)
- Dec 6 [WGFOA Winter Conference](#)

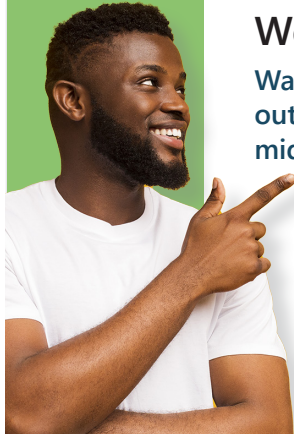


We want to hear from you!

Watch your email! SLF will be emailing out a customer satisfaction survey in mid-October.

When you receive the survey, please take a few moments to let us know how we're doing. We value your input and will use your feedback to help improve the service we provide.

Thank you in advance for your assistance!



We're here to help in a variety of ways

Let us know if you're interested in training or a speaker for your event. We review requests based on our team's availability, relevance of the topic or information requested, and the session's anticipated reach.

If we can't accommodate your request, we'll work to provide guidance and resources, including upcoming educational opportunities.

Contact us

Email slf@wisconsin.gov with your request.



Check out the SLF Website Resources

- [Governments](#)
- [Assessor](#)
- [Board of Review](#)
- [Municipal Clerk](#)
- [Municipal Treasurer](#)
- [County Officials](#)
- [Tax Incremental Financing](#)
- [Manufacturers](#)
- [Government E-Services Online Filing](#)
- News pages
 - » [Municipal/county officials](#)
 - » [Assessors](#)
 - » [Manufacturers](#)
 - » [Telco/Utilities](#)



Information to share with your communities

Small business outreach

The Wisconsin Department of Revenue is devoted to its efforts of diversity, equity and inclusion for all small business owners and entrepreneurs. We strive to reach business organizations and businesses in geographic areas of high diversity by providing business tax education, resources and networking opportunities for aspiring or established business owners.

For more information, visit [Small Business Outreach](#).

Looking for volunteers

Free tax assistance programs need 2025 tax season volunteers

Wisconsin's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs are ramping up for the 2025 tax season and they need volunteers. The VITA and TCE programs offer free tax preparation services to qualifying Wisconsin taxpayers.

If you or someone you know is interested in volunteering during the January–April 2025 tax season, contact us at DORVITAVolunteer@wisconsin.gov or (608) 261-5236 by November 30, 2024.

DOR on Tap

An Alcohol Industry Update



Division of Alcohol Beverages Update

The newly created Department of Revenue (DOR) Division of Alcohol Beverages (DAB) is off and running. We continue to build our team with the Director appointments of Tyler Quam to the Bureau of Enforcement and Zac Dolan to the Bureau of Legal Services, Permitting, and Reporting.

Thank you Municipal Clerks!

[2023 WI Act 73](#) includes many changes that impact local government. We'd like to thank the hard work of Wisconsin local clerks who have worked with us during the transition. We appreciate your partnership and welcome your feedback. Look for the Administrative Rules that detail how DOR and DAB will implement WI Act 73 to be published soon. For the latest updates and news, check out the DAB industry newsletter [DOR On Tap](#).