

## Machinery, Tools and Patterns (non-manufacturing items) – Property Tax Exemption

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The state budget bill, 2017 Wisconsin Act 59, created sec. 70.111(27), Wis. Stats., which exempts from property taxes machinery, tools and patterns reported on Schedule C of the Statement of Personal Property (PA-003).

The exemption only applies to property that was or would be reported on Schedule C - Machinery, Tools and Patterns, pursuant to sec. 70.30, Stats.

The property is exempt starting with January 1, 2018 assessments. The exemption does not apply to manufacturing property.

Last Updated: December 15, 2017.