

# Municipal Assessment Report (MAR)

## I. General Instructions

As an assessor, you are required to file this report annually with the Wisconsin Department of Revenue (DOR). The MAR is used to report a taxation district's annual assessed values. It is a summary of all the Real Estate and Personal Property assessed values for a taxation district as of the close of January 1 and contains detailed information relative to changes to taxable property in the municipality for the current year.

**A. Summary of new/revised 2016 instructions** – there are no changes to the filing application this year

## B. Electronically filing the MAR

- You must electronically file (e-file) the MAR by the 2nd Monday in June
- Your filing type (estimated, final, amended) depends on the status of the Board of Review (BOR)
- The form is available from May 1 of the assessment year through January 31 of the following year
- **Note:** Failure to file a MAR may result in review of the assessor's certification

## C. Three types of MARs to file depending on the BOR's status:

- **Estimated MAR**
  - If the Final BOR does not adjourn by the second Monday in June, you must file an Estimated MAR by the second Monday in June, and a Final MAR within 10 days after the final adjournment
- **Final MAR**
  - If the BOR adjourns by second Monday in June, submit a Final MAR
- **Amended MAR**
  - If you already filed a Final MAR, only submit an Amended MAR to make changes to your final report
  - Submit by December 31, 2016
  - If you need to file a **late** Amended MAR, the form is on our website until January 31 of the next year
  - **Note:** To create an Amended MAR, you need to save your Final MAR as a **Reusable** copy

## D. Accessing the MAR

- You must have a WAMS ID and password to access the form
- WAMS ID is a permanent ID and password from the Wisconsin Department of Administration
- You use the WAMS ID to access many secured state web applications
- **Note:** You use the same login process when accessing Real Estate Transfer Returns and Posting Assessments
- WAMS ID Registration and ID/password help: <https://on.wisconsin.gov/WAMS/home>

## E. Reporting real estate and personal property

- **Report**
  - Real estate valuation changes by class of property and type of change
  - Personal property values by category
- **Real estate section**
  - This section is a summary of all real estate changes that took place in the previous calendar year through January 1 of the current year
  - Any increases in value, such as new construction or property formerly exempt, now taxable, should be reported at this year's level of assessment
  - Assessments for each class of property from last year's final Statement of Assessments (SOA) are pre-filled
  - Any current year changes in assessed value are added to or subtracted from last year's assessment and compared to this year's reported total to check for data entry
  - The form compares current assessed values with prior assessed values and may show a warning if the changes exceed expected parameters for the type of filing selected

If you have questions regarding the MAR, contact the [Equalization Bureau District Office](#) in your area.

## II. Form instructions

### A. Getting started

- **Note:** You must have Adobe Reader software (version 9 or greater) on your computer/system to use this form
- Open the MAR and save a reusable (dynamic) copy to your computer (ex: folder or desktop) – (p. 9 of the form)  
Reusable (dynamic) copy allows user to:
  - Save an unfinished copy and complete the report at a later time
  - Create an Amended MAR – use the saved report to amend and re-submit the report at a later date
- When saving the document, create a unique file name ending in ".pdf" (ex: MAR\_C\_Madison.pdf)
- **Note:** When saving an amended MAR, give it a new name (ex: Amended\_MAR\_C\_Madison.pdf) so you do not save over your original MAR
- When you open your saved report, if you see an error message about replacing an outdated version, follow the error message instructions
- Navigating through the form
  - "Tab" key or mouse - go to next field
  - "Shift Tab" - go back to previous field
- Certain characters (ex: ?, &, \$) are not recognized in the Adobe filing platform. You will see an error notification if any information you enter contains a symbol that the system does not recognize.

### B. Form structure

The report has five primary sections:

1. WAMS ID login – page 1
2. General information – page 2
3. Real estate information – page 3-7
4. Personal property information – page 8
5. Completing the filing – last page

#### 1. WAMS ID login – page 1

- a. Enter your WAMS ID and password and click "Login" – the login ID you use determines which municipalities you can complete and submit
- b. Errors and warnings:

Symbols to watch for and their meanings	
	This symbol indicates there is help available for the field. Hold the mouse pointer over the symbol to view the help message. Further information may be available if you click on this symbol.
	This symbol indicates there is something wrong with the field. Hold the mouse pointer over the symbol to view the error message. All error messages must be fixed before you will be able to file this form.
	This symbol indicates there is a caution about what has been entered into the field. Hold the mouse pointer over the symbol to view the message.

- Symbols for some errors and warnings may appear immediately after you enter data in a field - yellow indicates warning and red indicates error
- In some cases an error exists, but the red "X" does not appear until the errors are summarized on the last page of the form
- Other symbols may appear after you click "Submit"
- Warnings are intended to ensure accuracy of entered data
- You must correct errors before you can submit the form

**Note:** You will see a frequent warning message that a value entered exceeds expected parameters. This does not mean the value entered is wrong. (ex: A warning attached to the level of assessment field. Typically, the level of assessment is between 50-150%. Anything outside this parameter is unusual, which could indicate a keying error.) If you are satisfied the value is correct, proceed.

## 2. General information – page 2

Assessment Year <b>2016</b>	Report Type ESTIMATED	Comu Code: 37148 Auth Code: 0988	- OR -	MARATHON VILLAGE MAINE
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- Assessment Year – Is pre-filled in with the current assessment year
- Report Type – Select the type you are filing (estimated, final, amended)
- Location**
  - Enter the "Comu Code," *or*
  - Select a county from drop-down menu. After selecting the county, a "Type" menu appears. Choose Town, Village or City. Once you select the type a "Municipality" menu appears. Choose the correct municipality and the "Comu Code" and "Auth Code" boxes will auto-fill.
  - If you already submitted a report, you'll see the date the report was submitted displayed

Estimated	05/15/2016
Final	
Amended	

### d. Assessor/assessment information

Assessor Information	
Name of Assessor / Assessment Firm	
Name of Person Signing Assessment Roll Affidavit	Certification Level of Person Signing Assessment Roll Affidavit
Name of Person Completing Report	Certification Level of Person Completing Report
E-mail of Person Completing Report	Phone Number of Person Completing Report
Assessor Comments:	

#### Assessor Information, enter:

- Assessor's name or the assessment firm
- Name of person signing the assessment roll (statutory assessor)
- Certification level of statutory assessor
- Name, phone number and email address of person completing the report
- Certification level of person completing the report
- Use comments box to report general issues affecting the reported values or changes to them
- Note:** The MAR is not a confidential document. We may use the information you provide in this section to update the [assessor directory](#) posted on our website.

Assessment Information		
Type of Assessment <input type="text"/>	Estimated Level of Assessment %	
Anticipated Board of Review Date	Board of Review Final Adjournment Date	
Assessment Software Name	Assessment Software Version	Year of Last Software Update

Assessment Information, enter:

- Choose the Type of Assessment you are performing from the drop-down menu
  - Review Chapter 4 of the *Wisconsin Property Assessment Manual (WPAM)* to determine which assessment type represents most closely the work you are doing
  - When there are large revaluation adjustments in a non-revaluation or maintenance year, please select "Interim Update" as the Type of Assessment
- Estimated level of assessment %
  - This is your estimate of the percent of full value you are assessing the municipality at for the current year, based on your sales analysis
  - It is not last year's level of assessment
  - Can be reported to two decimal places
  - The estimated level of assessment cannot be zero
- Anticipated BOR date
  - If you are filing an estimated report, prior to the BOR, select the anticipated BOR date using the dropdown calendar
  - If the date is not established, enter an approximate date
- BOR final adjournment date – enter the date of the final adjournment of the BOR when filing a Final or Amended MAR
- Assessment Software – complete as much information as possible about the CAMA software you are using. The name of the software used in the district is required.

**3. Real estate changes in value – starting on page 3**

CLASS 1 RESIDENTIAL	Prior Year SOA		Current Year Assessment
		138,228	Land Parcel Count
	136,316	Improvement Parcel Count	
	0	# Acres (Whole Acres)	
	2,375,817,171	Land Assessed Value	
	11,889,673,498	Improvement Assessed Value	
	14,265,490,669	Total Assessed Value	

**a. Types of real estate**

- Class 1 – Residential
- Class 2 – Commercial
- Class 7 – Other Improvements

**b. Reporting reasons**

- Class 1 and 2 – generally, reporting reasons for changes in Class 1 and 2 are the same
- Class 7 - Reporting reasons for this class are limited to improvements only
- Changes for Class 7 land are captured by reporting the current year acres in the Class 7 acre section

**c. Prior Year SOA (Statement of Assessment) and Current Year Assessment**

- Prior year SOA information is pre-filled
- Assessor must enter the current year assessment information
  - If the MAR is “Final” or “Amended,” these values are known
  - If the MAR is an “Estimate,” enter estimated total assessed counts and values

Increases		Decreases	
Gains in Territory by Annexation or Boundary Adjustment.	Land Improvement Total	Losses in Territory by Annexation or Boundary Adjustment.	Land Improvement Total
Names of all municipalities losing territory (required) and comments:		Names of all municipalities gaining territory (required) and comments:	

**d. Reporting by type of change**

- **Columns** – show the increases and decreases
- **Rows** – show the types of change
- **Gains in Territory by Annexation and /or Boundary Adjustment** – in addition to typical annexation increases, report value changes due to incorporations or reversal of annexations. You must report the name(s) of the municipality that the property came from.
- **Losses in Territory by Annexation or Boundary Adjustment** – report decreases in assessed value due to annexations, incorporations, or settlement of municipal boundary disputes. You must report the name(s) of the municipality that the property is going to.

Higher land use New plats New Land improvements New construction	Land Improvement Total	Property physically destroyed or removed	Land Improvement Total
Comments:		Comments:	

- **Higher land use, New plats, New Land improvements, and New construction** – report value increases for all new physical changes to real estate (ex: new construction, remodeling, new subdivisions)
- **Property physically destroyed or removed** – report only changes due to physical losses of property value including loss of land utility

Property revalued due to removal of extreme economic obsolescence or removal of contamination	Land Improvement Total	Property revalued due to extreme economic obsolescence or contamination	Land Improvement Total
Comments (required):		Comments (required):	

- **Property revalued due to removal of extreme economic obsolescence or removal of contamination** – report any increases in assessed value due to removal of a negative legal factor affecting value or increased value due to remediation. You must enter comments for any entries in this field.
- **Property revalued due to extreme economic obsolescence or contamination** – report value decreases that are not physical changes to property, but are due to external influences.
  - You must enter comments for any entries in this field

- **Decreases could be due to:**
  - Contamination
  - New governmental restrictions
  - Private restrictions (ex: on subsidized housing or sale of development rights/conservation easements)
  - Extreme vacancies on special purpose income properties
  - Other similar extraordinary factors

**Note:** Do not enter assessment changes due to revaluation of a property as "Extreme Obsolescence." Enter these changes as revaluation changes.

**Note:**

- Proper reporting in this field will not affect levy limits. The levy limits law takes new construction as reported by the assessor and decreases this amount by buildings destroyed or removed.
- This format separates increases/decreases due to extreme economic obsolescence from increases/decreases due to property destroyed or removed. This helps ensure the municipality receives the correct amount of allowable levy limit change.

Property formerly exempt and now assessed as Real Estate, and/or Personal Property now assessed as Real Estate	Land Improvement Total	Property formerly assessed as Real Estate and now exempt, and/or Real Estate now assessed as Personal Property	Land Improvement Total
Comments:		Comments:	

- **Property formerly exempt and now assessed as Real Estate and/or Personal Property now assessed as Real Estate** – can include:
  - Property previously omitted under state law (sec. 70.44, Wis. Stats.), and now assessed for the first time (note: no reporting is required to account for the years of omission)
  - Amount of the increase for property assessments corrected (sec. 70.43, Wis. Stats.) and now assessed
  - Buildings on leased land formerly assessed as personal property and now assessed as real estate
- **Property formerly assessed as Real Estate and now exempt and/or Real Estate now assessed as Personal Property** – also include decreases made due to state law (sec. 70.43, Wis. Stats.) corrections

Increase due to Revaluation	Land Improvement Total	Decrease due to Revaluation	Land Improvement Total
Comments:		Comments:	

- **Increase due to Revaluation** – report only general increases due to market value changes. This category includes changes made at the Open Book or BOR that do not specifically warrant inclusion in another category above, and are typically changes due to an opinion of value.
- **Decreases due to Revaluation** – report only general decreases due to market value changes. This category includes changes made at the Open Book or BOR that do not specifically warrant inclusion in another category above, and are typically changes due to an opinion of value.

**Note:**

- In a revaluation year, it is important for the assessor to separate the revaluation changes from the new construction amounts for the parcels that have new construction or unreported new construction since last revaluation
- This helps to ensure the municipality receives the correct amount of levy increase

Shift FROM Manufacturing to Residential	Land Improvement Total	Shift TO Manufacturing from Residential	Land Improvement Total
Total # of parcels shifting FROM Manufacturing		Total # of parcels shifting TO Manufacturing	
Comments:		Comments:	

- **Shifts FROM Manufacturing to Residential (or Commercial or Other Improvements, as appropriate)**
  - Report your new assessed value of properties that shifted from Manufacturing to the local roll
  - Include the parcel counts and any comments in the fields provided
  - If land shifted from manufacturing is now being assessed in Classes 4, 5, 5M, 6 or 7, you must include the additional acres in the reported acres
  - **Note:** Include in the comment field that additional acres are due to shift from Mfg.
- **Shifts TO Manufacturing from Residential (or Commercial or Other Improvements, as appropriate)**
  - Report the assessed value from the prior year's local roll of the properties manufacturing will now be assessing
  - Include the parcel counts and any comments in the fields provided

Net Value of shifts to or from Residential  (Exclude Manufacturing)	(+/-)	Net Value of Shift	Comments on Net Value of shifts to or from Residential	
	Land			<input type="text"/>
	Improvement			<input type="text"/>
	Total			

- **Net Value of shifts to or from Residential (or Commercial or Other Improvements if appropriate)**
  - Report the total net value of any shifts to or from these classes from or to other locally assessed classes, by land and improvement
  - Be sure to use a positive or negative sign, indicating the amount of change
  - Shifts might not balance, since we are not asking for shifts to classes 4, 5, 5M, 6, or 7 land

**e. Acre Base Reporting**

The MAR does not collect assessed value changes due to acre base changes. DOR uses a "Unit Value Projection" method to develop the Equalized Values.

- **This projection method requires the assessor to:**
  - Report the total acres of the classes and subclasses of land; DOR will apply average values per acre
  - The assessed value of each parcel should be based on its characteristics, adjusting values on a per parcel basis as needed to reflect a proper assessed value for that statutory class
- **DOR recognizes that different subclasses of land carry different values**
  - Allowance is made to collect the acres in those subclasses
  - Brief descriptions and examples of subclasses are included below (Classes 4, 5, 5M, 6, 7)
- **Required acre base reporting varies depending on the type of filing**
  - **Estimated MAR** – if you are filing an Estimated MAR, the number of acres of each class and subclass is required
  - **Final or Amended MAR** – the parcel count, the number of acres by class and sub class, and the total assessed value of the class are required
  - **If there are no acres in a class** – enter a "0" for the parcel count, number of acres and total assessed values
  - **If land shifted from manufacturing to Classes 4, 5, 5M, 6 or 7** – you must include the shifted acres in the new total of reported acres. State in the comment field that additional acres are due to shift from Mfg.
  - **If land shifted from Classes 4, 5, 5M, 6 or 7 to manufacturing** – you must remove the acres from the prior year reported acres. State in the comment field that the reduced acres are due to a shift to Mfg. (ex: 450 acres shifted for frac sand mine).

**Class 4 – Agricultural**

CLASS 4 AGRICULTURAL	Prior Year SOA		Current Year Assessment	
		183	Parcel Count	
		4,388	# Acres (Whole Acres)	
		535,500	Total Assessed Value	
REQUIRED Acre Information		OPTIONAL Acre Information <small>(Optional acres listed below must also be included in the required Class 4 Acres)</small>		
1st Grade Tillable .....		Orchard .....		
2nd Grade Tillable .....		Christmas Tree .....		
3rd Grade Tillable .....		Irrigated / Muck .....		
Pasture .....		Aquaculture Ponds .....		
Cranberry Bed .....		Frac Sand Agriculture .....		
Total Class 4 Acres .....		All Other Specialty .....		
		Specialty Type(s) Description: .....		

- **Prior Year SOA** – information is pre-filled
- **Current Year Assessment** – fill in parcel count, # acres, and total assessed value
- **Require Acre Information** – you must complete this section
- **Optional Acre Information** – allows you to report any specialty type crops acreage classified as agricultural. Under the *Use Value Guidelines*, you must classify and value the land used for these purposes in the soil type of the land. Therefore, include the acreage both in the Required Acre and Optional Acre areas.
- **Cranberry Bed** – the acres within the cranberry ditches devoted to growing the vines
- **Note:** Report land enrolled in a qualifying Federal agricultural program in the appropriate subclass along with other Class 4 land
- **Total Class 4 acres** – the "Required Acre Information" section must equal the total reported acres in the header area

**Class 5 – Undeveloped**

CLASS 5 UNDEVELOPED	Prior Year SOA		Current Year Assessment	
		391	Parcel Count	
		3,598	# Acres (Whole Acres)	
		1,860,500	Total Assessed Value	
REQUIRED Acre Information				
Fallow .....		Ponds .....		
Swamp .....		Lake Bed / River Bottom .....		
Waste .....		Water Frontage .....		
Road Right of Way .....		All Other Specialty .....		
Conservation Easement .....		Total Class 5 Acres .....		
Frac Sand .....		Specialty Type(s) Description: .....		

- **Prior Year SOA** – information is pre-filled
- **Current Year Assessment** – fill in parcel count, # acres, and total assessed value
- **Fallow, Swamp, Waste, and Road Right of Way** – report these acres like in previous years, following classification guidelines in the *WPAM*  
**Important** – Be sure the acres of Fallow, Swamp, and Waste are coded properly. Compare the acres in each subclass to the prior year acres, to ensure you have not inadvertently changed classification.
- **Conservation Easement** – report these acres if such encumbered lands exist in the taxation district

- **Frac Sand** – report acres adjoining frac sand mines or purchased by frac sand companies that will be mined in the future. These acres will typically carry a higher market value.  
Provide average taxable assessed value for these acres in the Assessor Comments:
  - If land has been bought for frac sand and is assessed higher than typical
  - Undeveloped land – report the assessment of that acreage
  - If land is actively mined for frac sand, and locally assessed, assess it as commercial land
  - If a frac sand mine is no longer mined, classify it as Waste
- **Ponds** – report the acreage if the assessment reflects value for privately owned waters
- **Lake Beds/River Bottom** – report these acres if there is any acreage locally assessed under the surface of manmade bodies of water, flowages, or underwater acreage not owned by the State
- **Specialty lands** require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.

**Class 5m – Agricultural Forest**

CLASS 5m	Prior Year SOA		Current Year Assessment
		96	Parcel Count
AGRICULTURAL FOREST	1,063	# Acres (Whole Acres)	
	1,514,300	Total Assessed Value	
REQUIRED Acre Information			
Primary Agricultural Forest .....		Water Frontage .....	
Secondary Agricultural Forest .....		All Other Specialty .....	
Residual Agricultural Forest .....		Total Class 5m Acres .....	
Conservation Easement .....		Specialty Type(s) Description: .....	
Frac Sand Agricultural Forest .....			

- **Prior Year SOA** – information is pre-filled
- **Current Year Assessment** – fill in parcel count, # acres and total assessed value
- **Agricultural Forest** – report these acres based on statutory requirements. For definitions, see the "Class 6 - Forest" section.
- **Frac Sand Agricultural Forest** – report acres adjoining frac sand mines or purchased by frac sand companies that will be mined in the future. These acres will typically carry a higher market value.  
Provide average taxable assessed value for these acres in the Assessor Comments:
  - If land is actively mined for frac sand, and locally assessed, it should be assessed as commercial land
  - If a frac sand mine is no longer mined, it would be classed as Waste, in the Undeveloped Class
- **Specialty lands** – require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.
- **Water Frontage** – if the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels

**Class 6 – Forest**

<b>CLASS 6  FOREST</b>	Prior Year SOA	Current Year Assessment	
	541	Parcel Count	
	8,992	# Acres (Whole Acres)	
	24,904,200	Total Assessed Value	
<b>REQUIRED Acre Information</b>			
Primary Forest .....		Water Frontage .....	
Secondary Forest .....		All Other Specialty.....	
Residual Forest .....		Total Class 6 Acres .....	
Conservation Easement .....		Specialty Type(s) Description: .....	
Frac Sand Forest .....			

- **Prior Year SOA** – information is pre-filled
- **Current Year Assessment** – fill in parcel count, # acres and total assessed value
- **Primary, Secondary and Residual Forest** – allows for collection of acres of commonly used strata of forest assessments (ex: Burned over forested land is an example of residual forest)
- **Conservation Easement** – report these acres if such encumbered lands exist in the taxation district
- **Frac Sand Forest** – report acres adjoining frac sand mines or purchased by frac sand companies that will be mined in the future. These acres will typically carry a higher market value.

Provide average taxable assessed value for these acres in the Assessor Comments:

- If land is actively mined for frac sand, and locally assessed, it should be assessed as commercial land
- If a frac sand mine is no longer mined, it would be classed as Waste, in the Undeveloped Class
- **Water Frontage**
  - Use classified as Forest to delineate those acres that have a higher value due to a water influence
  - Include any explanations for this type of acreage in the comment area
  - Provide average value of water front forest acres in the Specialty Type Description field
- **Specialty lands** – require a description. If the assessment of such land is unique, deserving special consideration by DOR, include the assessed value of the parcels.

**Class 7 – Other Land**

**Other – this section collects Class 7, agricultural site acres**

**Note:** Report agricultural buildings and improvements in the Real Estate Section.

Class 7 REQUIRED Acre Information		
General Agricultural Site Acres .....		Comments:
Mega Dairy Farm Site Acres .....		
Cranberry Land Improvement Site Acres...		
Total Class 7 Acres .....		

- **General Agricultural Site Acres** – defined as the acreage necessary for the location and convenience of all agricultural buildings and improvements other than mega dairy farms and cranberry bed improvements
- **Mega Dairy Farm Site Acres** – are those found on farms that encompass such significant acreage that the typical small parcel site value per acre is not representative of the mega farm site
- **Cranberry Land Improvement Site Acres** – are those acres under the manmade features of a cranberry marsh, typically ditches, dams, dikes, and other support land

## Class 7 – Cranberry Improvement Information

Class 7 Cranberry Improvement Information		
Prior Year Cranberry Improvement Assessed Value .....	<b>1,143,300</b>	Comments:
Current Year Cranberry Improvement Assessed Value .....		

- **Prior Year Cranberry Improvement Assessed Value** – information is pre-filled from the prior year MAR
- **Current Year Cranberry Improvement Assessed Value**
  - Report the assessed value of all cranberry improvements in the taxation district, at the same level of assessment as all other property
  - Do **not** include any new cranberry improvement values as new construction. Report the total value of all cranberry bed improvements, both new and existing, here.
  - Do **not** report any changes to cranberry improvement values in any of the other types of changes
  - Include cranberry improvement values in the total "Improvement Assessed Value" for Class 7 (top of page in report) and also report separately in the "Current Year Cranberry Improvement Assessed Value"
  - If you report cranberry improvement values in this section, you must also report cranberry site acres and cranberry bed acres

### Miscellaneous Acre Information Section

Miscellaneous Acre Information		
Prior Year SOA Acres		Current Year Acres
<b>22</b>	Managed Forest Law (MFL)	
<b>0</b>	Private Forest Crop (PFC)	
<b>630</b>	All Other Exempt	

#### Report:

- Acres enrolled in Managed Forest and Private Forest Crop programs. Acres should match those reported to you by the DNR.
- All other exempt acres, such as: county forest lands, federally owned land, and any other exempt acres

### Total acres in Taxation District Section

Total Acres in Taxation District (Assessed plus Exempt)		
Prior Year SOA Total # of Acres in Taxation Distict	Current Year Total # of Acres in Taxation District	Difference
<b>9,143</b>		<b>9,143</b> 

- This field checks that total acres in the municipality did not change significantly from the previous year
- If the warning error message appears, provide a comment in the class where the acreage change occurred

4. Personal Property – page 8

Personal Property				
Prior Year Assessment Information		Category	Current Year Assessment Information	
Number of Accounts from MAR	Assessed Value from SOA	Boats and Other Watercraft	Number of Accounts	Assessed Value
0	0			
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	Machinery, Tools, and Patterns	Number of Accounts	Assessed Value
7	129,400			
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	Furniture, Fixtures and Equipment	Number of Accounts	Assessed Value
8	41,100			
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	All Other Personal Property	Number of Accounts	Assessed Value
6			All Other	
1		Buildings on Leased Land		
0		Mobile Homes		
7	71,300	Total All Other Personal Property		
Explain if significant change in value from last year				
Number of Accounts from MAR	Assessed Value from SOA	Total Personal Property	Number of Accounts	Assessed Value
22	241,800		0	0
Personal Property Comments				

- This section is a summary of personal property accounts and assessed values in the taxation district
- Report the current year number of accounts and total assessed value for each category
- **Prior Year**
  - Number of Accounts from MAR – information is pre-filled with prior year's information
  - Assessed Value from SOA – Displays prior year SOA value

- **Current Year**
  - **Number of Accounts** – this section is very similar to the parcel counts used for real estate. It is the total number of separate entries per line (accounts) an individual may have of each class of personal property.
    - » **Example** : If a company is assessed in a particular year for machinery, tools and patterns, and furniture fixtures and equipment, the company would have two accounts or entries (one for each category) on its line in the personal property roll
  - **Assessed Value** – enter the current year total assessed value of the personal property in each category
- **Note:**
  - Computers, software and related equipment are exempt and should not be included in this value
  - It is important to completely fill out the report to ensure the municipality’s equalized value is updated correctly
  - **Significant change boxes** – enter a comment to explain any significant increase or decrease in personal property value

## 5. Completing the filing – page 9

### a. Error messages

**Error Messages** (select an error message and press ENTER to navigate to the field that must be corrected)

You must enter the name of the assessor or the assessment firm.  
You must enter the name of the person signing the assessment roll affidavit.  
You must select the certification level of the person signing the assessment roll affidavit.  
You must enter the name of the person completing the report.  
You must select the certification level of the person completing the report.  
You must enter the e-mail address of the person completing the report.  
You must enter the telephone number of the person completing the report.  
The Type of Assessment field is a required field.  
The Estimated Level of Assessment field is a required field.  
You must enter a Board of Review date.  
You must enter a Board of Review date.  
You must enter Current Year Land Assessed Value for Class 1 even if it is zero.

- If there is an error(s) listed in the “Error Messages” box, you must correct it. You will not be able to submit the report with an error.
- Each line in the error box represents one error. If the entire message is not visible, hover over the message to see the entire message.
- If you click on a single error message, you will see the section of the form with the error

**b. Submitting the MAR**

**Ready to Submit**

Have you confirmed the form is complete, correct, and ready to submit?  
If so, select "Yes" and press **SUBMIT**.

**TIP: You can check for errors by selecting "No" and pressing **SUBMIT**.**

Yes  No

Save an Archive Copy ?      **SUBMIT**      Print Form

Save a Reusable Copy ?

- Select "Yes" and click "Submit" to file the form
- Select "No" and click "Submit" to check for errors or to save, close and finish later
- If there are no errors, when you click "Submit" your form is filed and you will see a confirmation number and recording time

**c. Save and print**

- Make sure you save the form for the municipal assessment records after you successfully submit it
- Save each form with its own unique name. The file name should include the most important information about the submission, including: taxation district, type of report, and date of submission.
- Saving the form after you submit it ensures that the confirmation number and recording time is saved with the form
- Confirmation number is the filer's proof of submission and it is also used by DOR to confirm the exact submission
- With the Adobe fillable format you can save both an archive (static) copy and a reusable (dynamic) copy
  - **Archive (static) copy** – use this type to send to someone for his or her records (ex: clerk of the municipality)
  - **Reusable (dynamic) copy** – if you are working on the report and are unable to finish the entire document, save it as a dynamic copy and complete the report at a later time
  - **Note: Use the Reusable copy** to amend the report
- Print the form with the confirmation number as proof of submission

**Confirmation**

Confirmation #

Recording Time