

In general, DOR assesses personal property leased to, rented to or loaned to a Wisconsin manufacturer. However, Chapter 10 of the Wisconsin Property Assessment Manual allows the municipal assessor to assess low value items with no likelihood of qualifying as exempt M&E. Below is a list of leasing companies who lease such items to Wisconsin manufacturers. For the January 1, 2016 assessment, the municipal assessor assesses property owned by these leasing companies and leased to Wisconsin manufacturers. In addition, all assessable vending machines continue to be locally assessed.

Property leased from these companies should not be reported on Schedule L.

ADP Inc.	Farmer Bros. Co.	Planters of Wisconsin Plant Rentals
AllCom of Wis.	Federal Express (Fed Ex)	Premium Water Inc. – Chippewa Springs Ltd.
All City Communications Co.	FME Corporation	Rentokil Tropical Plant Services
Ameritech Monitoring Service	Francotyp – Postalia Inc	Reuters
Ameritech Paging	Friden Neopost	RPS Inc.
An-Ser Services	Galileo International Inc.	Safety-Kleen Systems Inc.
Arch Communications	Green Valley Disposal Co. Inc.	Sanifill
Associated Press	Hasler Inc.	Savre Group Inc.
Associates Capital	Honeywell Inc DBA Protect	Security Link From Ameritech
Badger Mailing & Shipping Systems Inc.	Ideal Disposal Service	Siemens Water Technologies Corp.
Beeper Marketing of WI Inc.	Industrial Towel & Uniform	SkyTel Corp.
Bentley Welding Supply/Praxair Distribution Inc. (NOT Praxair Inc. Leased Equipment)	Interiorscapes	Spic & Span Inc.
Best Disposal Service	Lease Finance Group LP	Superior of Wisconsin & Superior Services
Bethesda Spring Water	MAILwaukee Mailing and Shipping Equipment Inc.	Sysco Food Services
BFI (Browning-Ferris Ind.)	Mermaid Water Services Corp.	Taylor Industrial
Biokleen Environmental	Metrocall Inc.	Tel-Sec
Brent's Mailing Equipment	Midwest Aerial Platform	Telecommunications Income
Brook Furniture Rental	Mineral Spring Water Co.	Town & Country Waste Service Inc.
Business Service Center Inc.	Mobile Reduction Specialists Inc.	TSR Wireless – Appleton
Card Establishment Services	Nature's Purist Water	Tyco Integrated Security LLC
Central Control Alarm Corp of Appleton	Neopost Leasing	Unified Merchant Services
Container Haul-Away Inc DBA Pelleteri's Waste Systems	NES Equipment Rental LP	United Parcel Service (UPS)
Culligan Water Conditioning	Onyx Waste Services Inc.	UPI
Dow Jones Telerate Inc.	OSI Environmental Inc.	USA Waste of Wisconsin
DTN Leasing Inc.	Osten Inc.	Viking Fire Protection
EDI Supplier	Packerland Rent-A-Mat Inc.	Waste Management (Excluding Chemical Waste Management)
Envirite Corp of Illinois Inc.	Page Net	Wisconsin Recycling Disposal
	Paging Network	Worldspan LP
	The Peltz Group LLC	
	Pitney Bowes Inc. (Not Pitney Bowes Global Financial Services LLC)	