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# DOR Update

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Municipal Treasurers  
Waukesha  
April 23, 2015



# Presenters

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**Scott Shields**

Director, Technical & Assessment Services

**Leah Foy**

Director, Local Government Services



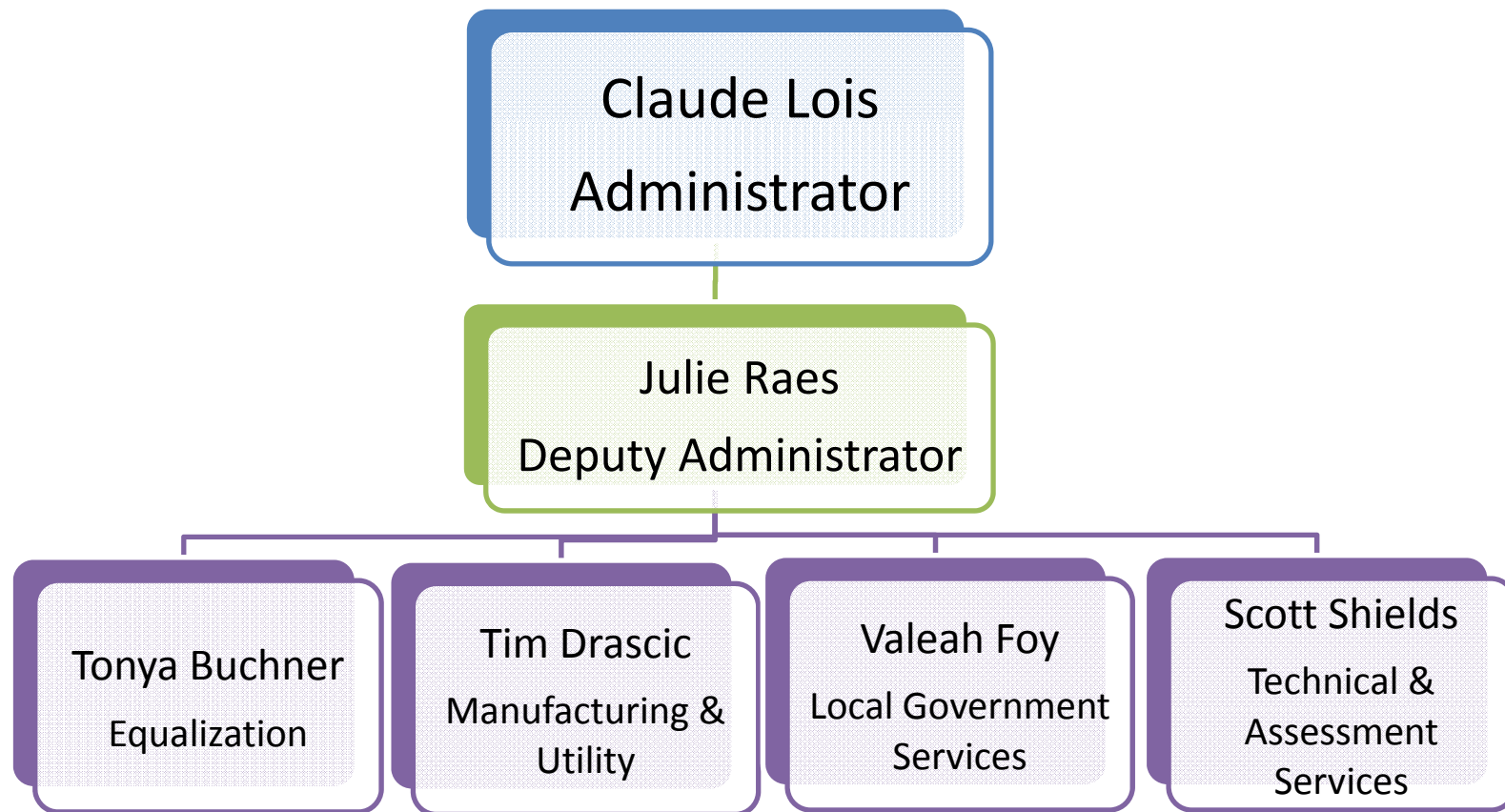
# Topics of Discussion

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- General Division Updates
- LGS Updates
- Form Changes
- Resources

# Division of State & Local Finance

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## General calendar items

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- 6/10: County Treasurers – Wausau
- 6/24: Municipal Finance Officers – Oshkosh
- 7/16: SLF Roundtable – Madison DOR Building
- 9/25: Real Property Listers – Eau Claire
- 9/29 to 10/2: Assessors Institute – Elkhart Lake
- 10/25 to 10/27: Towns Association – Wisconsin Dells



# Manufacturing & Utility

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- Property valuation: manufacturing, telecommunications, pipelines, airlines and railroads
- Gross Receipts: power companies
- About 12,000 parcels of real property
- About 9,000 personal property accounts
- Contact sheet and map – handouts
- 2013 MFG Annual Assessment Report available
  - [revenue.wi.gov/slf/manuf/manaar.pdf](http://revenue.wi.gov/slf/manuf/manaar.pdf)



## Manufacturing & Utility, *cont.*

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- 2/13/15: notification rolls posted
- 5/15: full value rolls
- MFG Adobe PDF:
  - [revenue.wi.gov/manufacturing/index.html](http://revenue.wi.gov/manufacturing/index.html)
- MFG Comma Separated Values (CSV) & web view – HTML
  - [ww2.revenue.wi.gov/RETRWebRolls/application](http://ww2.revenue.wi.gov/RETRWebRolls/application)
- Telecommunications Company (Telco)
  - [revenue.wi.gov/utilities/index.html](http://revenue.wi.gov/utilities/index.html)




# Equalization - General

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- Equalized values
- Assessment compliance
- Assessment appeals
- Tax incremental district values
- Charge-backs
- Training
- Contact sheet and map – handouts
- 2014 EQ Annual Equalization Report available
  - [revenue.wi.gov/equ/14aer.pdf](http://revenue.wi.gov/equ/14aer.pdf)





# Equalization – 2015 Values

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## 2015 Equalized Values:

- Estimate of total taxable value
- Determines apportionments, new construction for levy limits, assessment compliance
- Components:
  - Prior year adjustments
  - Sales
  - Assessor Reports



## Equalization – 2015 Values, cont.

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- 2014 sales determines economic change
  - 2/24 preliminary sales reports posted for assessors to review
  - 3/13 deadline for assessors to provide FINAL 2014 sales information
  - 4/30 notify assessors of final Assessment to Sales Ratio Reports
- 5/1: 2015 Assessor reports posted
  - Municipal Assessment Report (MAR)
  - Tax Incremental District Assessment Report (TAR)
  - Exempt Computer Report (ECR)
- 6/8: deadline to submit MAR, TAR, ECR for 2015 values



# Equalization – 2015 Values, cont.

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- Municipal Assessment Report (MAR)
  - Tax base changes
  - Classifications, annexations, new construction
  - Used to calculate levy limits
  - Information to DOR after 6/8/15 included with 2016 value process
- Exempt Computer Report (ECR)
  - Value of exempt computers
  - Basis for computer aid payments
- Tax Increment District Assessment Report (TAR)
  - Value changes for each Tax Incremental District
  - Basis for payments to TID



## Equalization – 2015 Values, cont.

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- 8/1 Preliminary values
  - Equalized Values
  - Net New Construction
  - Tax Incremental District
- 8/6: Review deadline to contact District Office
- 8/15: Final 2015 Equalized Values
- On-going: individual property owner appeals (70.85s)
- 11/1: major class comparison (assessment compliance)



# Technical & Assessment Services

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- Contact sheet – handout
- 2015 WPAM: USPAP requirement removed
- 2015 Guides posted: new format, BOR law changes
- 2014 TID changes:
  - 38 creations (1 ER, 2 Town)
  - 18 territory amendments
  - 6 terminations
  - 8 base value re-determinations
  - 47 project plan amendments
  - Reports posted 2/18



# Technical & Assessment Services, *cont.*

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## Tax Incremental Finance deadlines

- April 15 through May 15
  - Tax Increment Certification (PE-209) filed online
  - Annual fee due: \$150 per TID payable via My Tax Account
- October 31
  - Municipality sends DOR creation/territory amendment packet and pays creation fee via My Tax Account
- December 31
  - Distressed and severely distressed packet and fee due



## **Technical & Assessment Services, *cont.***

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- New laws effective for 2015 - 2013 WI Act 228
- See 2/13/15 email
- Notices of Changed Assessment:
  - At least 30 days before BOR when conducting a revaluation
  - At least 25 days before BOA in a first class city



## Technical & Assessment Services, *cont.*

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- Class one notice 15 days before BOR's first meeting or 30 days when conducting revaluation
- BOR may allow appeal by phone or submit written statements, under oath, instead of appearing at BOR
  - NEW Form PA-814 - Request to Testify by Telephone or Submit a Sworn Written Statement at BOR
  - REVISED Form PA-800 - Summary of BOR Proceedings





## **Technical & Assessment Services, *cont.***

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- BOR may postpone and reschedule hearing once per session at request of property owner
- BOR may waive BOR hearing and have assessment reviewed in circuit court
  - NEW Form PA-813 - Request for Waiver of BOR Hearing
  - NEW Form PA-811 - Summary of Waiver of BOR Request



# Technical & Assessment Services, *cont.*

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- Annual Assessment Report (AAR)
  - Summary of Assessor's work
  - Assessor delivers to
    - Municipality before or at Board of Review (BOR)
    - DOR within 30 days after adjournment of BOR
  - 2014 AAR - assessors completed for each municipality
  - 2015 AAR - updates based upon feedback from assessors



## Technical & Assessment Services, *cont.*

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- Open Book and Board of Review Calendar
  - [revenue.wi.gov/municipalities/bor-calendar.html](http://revenue.wi.gov/municipalities/bor-calendar.html)
  - Municipal Clerk / Assessor provide information
    - First - obtain WAMS ID
    - Second: obtain authorization from DOR for that municipality
  - 3/11/15: application on DOR web to enter information
  - 4/9/15: Email announcement to all government lists
  - 4/10/15: information provided by 559 municipalities
  - Mid April: public announcement



## Board of Review Calendar Entry for 2015

Use this application to enter your municipality's *Open Book* and *Board of Review* dates.

For more information, review the [Open Book/Board of Review Calendar](#)  instructions.

### WAMS Logon

Login using your WAMS ID and password.


WAMS ID:

Password:

Login

Clear



[Register for WAMS ID and password](#) | [Instructions](#) 

## County

From the dropdown menu, select the county where your municipality is located.

County:

## Municipality

From the dropdown menu, select the municipality where your Open Book and BOR will be held.

Municipality:

## Enter Dates

### COUNTY OF WAUKESHA - CITY OF OCONOMOWOC

Enter your dates and click "Save."

## Assessment Type

Choose Type:

## Open Book

Start Date:   - To be determined later

End Date:   - To be determined later

Start Time: --  Hour --  Minute --  AM/PM

## Board of Review

Start Date:   - To be determined later

Start Time: --  Hour --  Minute --  AM/PM



## Board of Review Calendar Inquiry for 2015

This system allows you to view your municipality's *Open Book* and *Board of Review* dates and other related information.

### County

From the dropdown menu, select the county where your municipality is located.

County:

### FOR MORE INFORMATION PLEASE CONTACT:

WISCONSIN DEPARTMENT OF REVENUE  
Division of State and Local Finance  
Office of Technical and Assessment Services  
P.O. Box 8971 MS 6-97  
Madison, WI 53708-8971  
Phone: (608) 266-7750  
Fax: (608) 264-6897  
Email additional questions to [bapdor@revenue.wi.gov](mailto:bapdor@revenue.wi.gov)

March 3, 2015

## COUNTY OF WAUKESHA - CITY OF WAUKESHA

### Assessment Type - Interim Market Update

#### Open Book Meeting

Start Date - 04/27/2015

End Date - 05/15/2015

Start Time - 8:00 AM

#### Board of Review Meeting

Start Date - 05/28/2015

Start Time - 8:00 AM

*Dates listed are subject to change.*

*Verify the dates and time with your municipal clerk.*

*Contact your municipal clerk to obtain the times and for the Board of Review objection forms and requirements.*

**Note:** *You must give a 48-hour oral or written notice of your intention to appear at the Board of Review.*

#### Clerk

GINA KOZLIK

201 DELAFIELD ST

WAUKESHA, WI 53188-3646

(262) 524-3500

GKOZLIK@CI.WAUKESHA.WI.US

#### Assessor

PAUL KLAUCK, ASSESSOR

201 DELAFIELD ST STE 208

WAUKESHA, WI 53188-3646

(262) 524-3510

PKLAUCK@CI.WAUKESHA.WI.US

For more information visit:

Open Book and Board of Review Common Questions

[revenue.wi.gov/faqs/index-nt.html](http://revenue.wi.gov/faqs/index-nt.html)



# Assessment and Tax Rolls - XML

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- Purpose – develop standard layout and format
- XML format – type for sharing (extensible markup language)  
industry standard for data exchange
- Rolls (3): work, post BOR, tax
- 23 counties successfully submitting XML files
  - Barron, Bayfield, Buffalo, Columbia, Fond du Lac, Green, Green Lake, Iowa, Jefferson, Kenosha, Lincoln, Monroe, Oneida, Ozaukee, Pierce, Price, Racine, Sauk, Sawyer, Shawano, Walworth and Washburn
- 5 counties submitting test files
  - Dane, Lacrosse, Lafayette, Rock & Vernon





## Assessment and Tax Rolls – XML, *cont.*

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- Updating for 2013 Wisconsin Act 20 – requires counties place parcel data online by 2017:
  - Land assessment, improvement assessment, total assessment
  - Class of property (s. 70.32(2)(a))
  - Estimated fair market value
  - Total property tax
  - Any zoning, address, acreage information maintained by the county
- Software and Developers – [revenue.wi.gov/developers/file-transmission/index.html](http://revenue.wi.gov/developers/file-transmission/index.html)
- Contact – [DOROTASTechnologyandApplications@revenue.wi.gov](mailto:DOROTASTechnologyandApplications@revenue.wi.gov)



# Local Government Services (LGS)

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- Contact sheet - handout
- Email
  - [lgs@revenue.wi.gov](mailto:lgs@revenue.wi.gov)
  - [eRETR@revenue.wi.gov](mailto:eRETR@revenue.wi.gov)



# LGS Update

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- January
  - County and municipal revenues and expenditures (CMRE) bulletin
  - State payment register
  - Lottery applications (including late claims)
  - 2013 debt margin report
- February
  - Non-filers: SOT, TIW and levy limit worksheets
  - Municipal financial report training webinar (Feb. 24)



## LGS Update, *cont.*

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- March
  - Form PA-662 and LC-664 (due Mar. 1)
  - County data files – lottery credit (due Mar. 1)
  - Lottery credit distribution (Mar. 23)
  - Treasurers settlement due (due Mar. 15)
  - Municipal financial report – *pop under 2,500* (due Mar. 31)
  - Special district boundary changes (due Mar. 10)



## LGS Update, *cont.*

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- April
  - Expenditure restraint worksheet (due May 1)
  - Spring school certifications
  - Preliminary review – lottery credit
  - Post final SOT



## LGS Update, *cont.*

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- May
  - Financial report forms
    - Populations over 2,500 – May 1
    - Extended due date – May 15
  - Town, village, and city taxes bulletin
  - SOA line summary report
  - Levy limit penalties
- June
  - State rate memo
  - Statement of assessments



## LGS Update, *cont.*

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- July
  - 2015-2017 state budget
  - Shared revenue payments
  - First dollar credit payments
  - School levy tax credit payments
- August
  - Certificates of equalized values – municipalities and counties
  - Property tax bills



# LGS Form Changes

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- Expenditure Restraint Worksheet
  - Worksheets mailed to 479 municipalities
  - New Line 6
    - Subtract the general fund expenditures for providing contracted services to another governmental unit (up to the payment amount)
  - General fund budget **summary** should also be sent





## LGS Form Changes, *cont.*

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- Expenditure Restraint Worksheet
  - Qualifications:
    - Municipal only property tax rate has to be greater than five mills
    - General Fund Budget Expenditures increase less than 60 of net new construction (up to 2%) plus CPI
    - 2016 payment is based on 2014 tax levies and a comparison of 2014 to 2015 budget numbers



## LGS Form Changes, *cont.*

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- Statement of assessment (SOA)
  - E-file form and file transfer
  - Edits to identify large changes
  - Auto-fill:
    - DNR acres
  - New this year –
    - MFL class – code 9 "ferrous mining"
    - Working to show original values on amended forms



## LGS Form Changes, *cont.*

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- Statement of Taxes (SOT)
  - E-file form only
  - Auto-fill:
    - Apportionments
    - Tax increment (indicator if it needs to be completed)
    - DNR acres reported on SOA
  - New this year –
    - MFL class – code 9 "ferrous mining"
    - Working to show original values on amended forms



# File Transfer Reminder

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- File transfer specifications

<http://www.revenue.wi.gov/eserv/slfeserv.html>

- **Preparer information** must comply with specifications
- Receiving many files with incorrect preparer format
- Touch base with software provider



# Email Updates

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- Stay Informed!
- Receive email updates about law changes, filing reminders, updated reports and notifications
- Subscribe at [www.revenue.wi.gov/governments](http://www.revenue.wi.gov/governments) – click "Sign up for email updates"
  - Municipal Treasurer
  - Municipal Clerk



# Resources

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- DOR website: [www.revenue.wi.gov](http://www.revenue.wi.gov)
- Online videos – see DOR Video Center
  - Select "Government"
  - Examples: My tax account, eRETR, assessment topics (frac sand, use-value)
- Annual calendar
  - [revenue.wi.gov/slf/cotvc/tvccal.pdf](http://revenue.wi.gov/slf/cotvc/tvccal.pdf)



## Resources, *cont.*

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- Wisconsin Property Assessment Manual:
  - <http://www.revenue.wi.gov/html/govpub.html#property>
- Publications:
  - <http://www.revenue.wi.gov/html/pubs.html>
- Reports:
  - <http://www.revenue.wi.gov/report/index.html>
- Common questions:
  - <http://www.revenue.wi.gov/faqs/index-pt.html>



# Thank you

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- Questions/comments/suggestions?